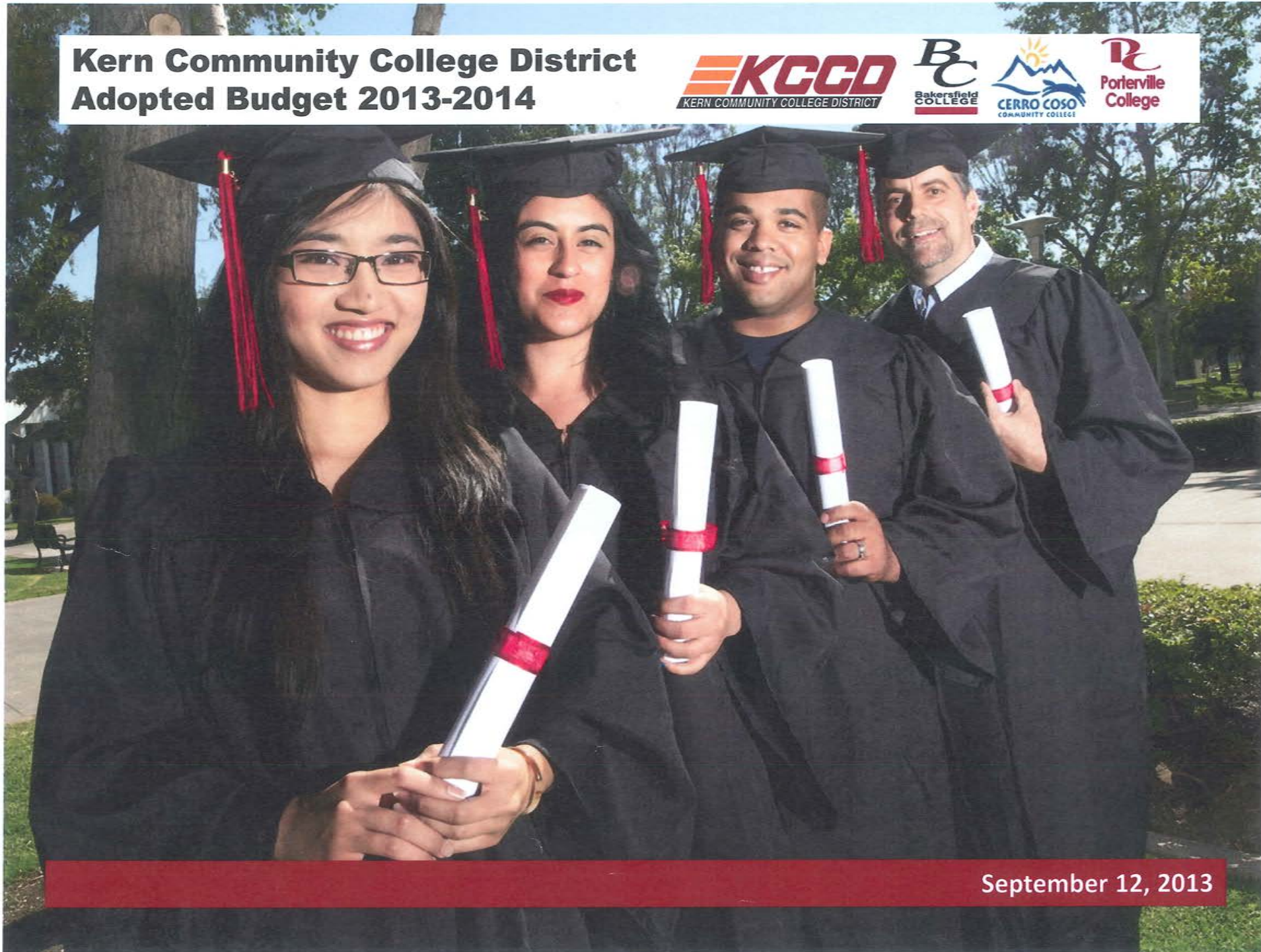


Kern Community College District Adopted Budget 2013-2014



September 12, 2013

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EXECUTIVE SUMMARY

EXECUTIVE SUMMARY

2013-14 ADOPTED BUDGET ASSUMPTIONS

What a difference a year makes. Voters approved the Proposition 30 tax initiative in the November 2012 election. Since then, the state has undergone significant financial transition from ongoing deep deficits to a position where it can pay down some cash deferrals and restore some ongoing funding. The State's budget focuses on restoring educational funding while decreasing the state's structural deficit. The proposed budget for the California Community Colleges includes:

Budget Year 2013-14

- Increase of \$265M in programmatic funds allocated as follows:
 1. \$87.5M for COLA (1.57%)
 2. \$89.4M to restore access (1.63%)
 3. \$50M for the Student Success and Support Program (the old Matriculation program)
 4. \$38 million for DSPS, EOPS and CalWorks

Deferral Buy Down

- \$961 million buy down to \$592 million (38% reduction of deferrals)

Adult Education

- \$25M for Adult Education local planning grants:
- Grants to local consortia which must include at least 1 Community College District and 1 K-12 Local Education Agency
- Funding available over two years
- Criteria for awards to be jointly determined by California Community College Chancellors Office and California Department of Education

- Intent is for local consortia to develop plans for providing adults with basic skills, high school diploma or equivalency, classes and courses for immigrants, education for adults with disabilities and career technical education and programs of apprentices
- No change to existing noncredit programs or funding

Online Education Initiative

- \$16.9 million
- Expand availability of courses through online technology
- Intent is to maximize the development of online courses available across campuses to alleviate shortages of certain core courses at certain campuses
- The California Community College Chancellors Office will develop common learning management system available for use by Colleges

Proposition 39 Funding

- \$47 million energy efficiency or generation projects to be allocated by California Community College Chancellors Office State Chancellors Office and California Energy Commission

RDA Backfill

The statute passed concurrently with the 2012-13 budget requires the state to backfill any shortage in property taxes related to the dissolution of RDAs that were assumed as part of the California Community College budget. No similar language is currently in the 2013-14 budget language. There is currently a major disagreement between the Department of Finance and the State Chancellors office regarding the amount of the shortfall. The differential is nearly \$100 million in funding. This issue should be resolved prior to the release of the final 2012-13 allocation in February.

The 2013-14 Adopted Budget is based on a continuing conservative budgeting approach. In 2012-13, the district restored to the colleges approximately \$8.3 million of base funding due to the passage of Proposition 30. This provided colleges the flexibility to restore a number of the programs that were impacted by the reduction in district funding since 2007-08. In addition, COLA funding of 1.57% has also been allocated to the colleges. Typically per the district's funding allocation model, growth (restoration) funding is allocated a year in arrears. Thus, the growth (restoration) funding earned in 2012-13 normally would be allocated at the time of the 2013-14 Adopted

Budget this summer. However, due to the magnitude of the RDA shortfall disagreement discussed above 2012-13 growth (restoration) funding will not be allocated until this issue is resolved.

The Kern Community College District projects its ongoing General Fund revenues to increase by \$9.1 million from the 2012-13 adopted budget. This increase is primarily due to unrestricted base funding restoration and 1.57% COLA funding. Unrestricted revenues are projected to increase by \$9.8 million from the 2012-13 adopted budget. Restricted revenues are projected to decrease by \$689,000 from the 2012-13 adopted budget. This decrease is primarily due to the conclusion of Federal American Recovery and Reinvestment Act grants. This decrease was partially offset by increases in C6 grant funding and increased instructional materials and scheduled maintenance State funding allocations.

General Fund ongoing expenditures are projected to increase by \$2.5. Unrestricted expenditures are projected to increase by \$4.3 million, and restricted expenditures are projected to decrease by \$1.8 million.

District-wide reserves of \$1.0 million are being utilized to balance the District budget. The unallocated district-wide and colleges' *beginning balance* (2012-13 carryover) is projected to be a total of \$ 22 million (\$12 million district wide and \$10 million for the colleges). The combined projected unrestricted *ending balance* (reserves) will be \$21 million (19.9%).

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 0.22%; and 3) health and welfare benefits CAP adjustments of 2.2% as required by collective bargaining agreements. The District is also planning for a decrease in costs of Unemployment Insurance of -96.89%, and defined benefit rates of -22.92% below the 2012-13 adopted budget.

Revenue Assumptions

- **COLA** funded at a 1.57%, generating additional revenues of \$1.5 million
- **Growth/Restoration** (access) funded at 0%
- **Base** unrestricted apportionment increase of \$8.3 million

- **Enrollment fees** remain the same at \$46/unit
- **Part-time adjunct faculty salary support** for the district projected at \$402,000, reflecting no change from the 2012-13 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 2013-14
- **Restricted programs, grants and categorical fund** programs have incorporated \$16.4 million in revenue reflecting a \$689,000 decrease from 2012-13 adopted budget amounts. Modifications to the restricted programs, including the new funding for Student Success and Program Development, will be forthcoming as California Community College categorical allocations are finalized during September and October.
- **Onetime reserve contributions** of \$1.0 million

Expenditure Assumptions

- **Salary costs for all employee classes** reflect all contractually required step/column changes for 2013-14 at a cost of approximately \$781,000 and a faculty salary increase of 0.22% representing a cost increase of approximately \$83,000
- **State Unemployment Insurance** 97% decrease due to utilization decline resulting in cost savings of \$1.1 million
- **Health and welfare benefit cap change projected to** increase cost by 2.2% from 2012-13 at a cost to the district of approximately \$242,000. This increase was partially offset by 2012-13 projected cap change coming in lower than what was anticipated in the adopted budget, resulting in a net cost change from the 2012-13 adopted budget of \$119,000.
- **Defined Benefit** 22.92% decrease due to utilization decline resulting in costs savings of \$111,000

Beginning and Ending Fund Balances

- **Un-audited unrestricted beginning** fund balance for 2013-14 projected to be \$22 million. This constitutes both unallocated district-wide and college fund balances. This figure will be finalized with the completion of the annual audit. The balances segregating district-wide and college funds will be incorporated into the 2013-14 final allocations in February 2014.
- **Unrestricted ending fund balance** for 2013-14 is projected to be \$21 million. This balance reflects both district-wide and college balances.

Kern Community College District 2013-14 General Fund Budget Summary							
Location: District Total							
General Unrestricted (GU001 & CE)							
Description	2013-14 Adopted Budget	2012-13 Adopted Budget	Change Inc./Dec.)	Pct. Change	2012-13 Projected	Change Inc./Dec.)	Pct. Change
Beginning Balance	22,004,517	22,338,366	(333,849)	-1.49%	24,721,907	(2,717,390)	-10.99%
Revenues							
<i>Federal</i>	190,353	240,953	(50,600)	-21.00%	723,253	(532,900)	-73.68%
<i>State</i>	49,037,011	45,869,810	3,167,201	6.90%	42,682,294	6,354,717	14.89%
<i>Local</i>	55,296,183	48,566,856	6,729,327	13.86%	58,712,078	(3,415,895)	-5.82%
<i>Other Financing Sources</i>	14,113	30,000	(15,887)	-52.96%	98,298.76	(84,186)	-85.64%
Total Revenue	104,537,660	94,707,619	9,830,041	10.38%	102,215,924	2,321,737	2.27%
Expenditures							
<i>Academic Salaries</i>	43,801,002	43,511,770	289,232	0.66%	44,542,593	(741,591)	-1.66%
<i>Classified & Other Non-academic Salaries</i>	19,538,617	18,169,239	1,369,378	7.54%	18,372,153	1,166,464	6.35%
<i>Employee Benefits</i>	18,862,063	19,510,054	(647,991)	-3.32%	17,914,556	947,508	5.29%
<i>Supplies & Materials</i>	2,008,951	1,825,002	183,949	10.08%	1,636,850	372,101	22.73%
<i>Service/Utilities/Operating Exps.</i>	12,506,195	10,225,694	2,280,501	22.30%	10,073,821	2,432,374	24.15%
<i>Capital Outlay</i>	1,835,251	1,134,652	700,599	61.75%	856,595	978,657	114.25%
<i>Other Outgo</i>	5,803,049	5,708,434	94,615	1.66%	5,923,140	(120,091)	-2.03%
<i>Transfers Out</i>	1,173,684	1,111,513	62,171	5.59%	5,613,605	(4,439,922)	-79.09%
Total Expenditures and Other Outgo	105,528,813	101,196,358	4,332,455	4.28%	104,933,314	595,499	0.57%
Ending Balance (Reserves)	21,013,364	15,849,627	5,163,737	32.58%	22,004,517	(991,153)	-4.50%
Projected Change in Fund Balance (Reserves)	(991,153)	(6,488,739)	5,497,586	-84.73%	(2,717,390)	1,726,238	-63.53%

Kern Community College District				
2013-14 General Fund Budget Summary				
Location: District Total				
General Restricted Categoricals & Grants (RP)				
Description	2013-14 Adopted Budget	2012-13 Adopted Budget	Change Inc./Dec.)	Pct. Change
Beginning Balance	1,474,255	2,625,528	(1,151,273)	-43.85%
Revenues				
<i>Federal</i>	5,396,215	6,572,276	(1,176,061)	-17.89%
<i>State</i>	8,551,206	7,613,013	938,193	12.32%
<i>Local</i>	1,955,095	2,254,856	(299,761)	-13.29%
<i>Other Financing Sources</i>	479,331	630,281	(150,950)	-23.95%
Total Revenue	16,381,847	17,070,426	(688,579)	-4.03%
Expenditures				
<i>Academic Salaries</i>	2,572,492	2,737,199	(164,707)	-6.02%
<i>Classified & Other Non-Academic Salaries</i>	6,545,013	6,496,210	48,803	0.75%
<i>Employee Benefits</i>	2,207,362	2,262,375	(55,013)	-2.43%
<i>Supplies & Materials</i>	657,532	1,156,498	(498,966)	-43.14%
<i>Service/Utilities/Operating Expenses</i>	3,085,064	3,757,129	(672,065)	-17.89%
<i>Capital Outlay</i>	1,836,524	2,129,295	(292,771)	-13.75%
<i>Other Outgo</i>	952,115	-	952,115	N/A
<i>Transfers Out</i>		1,157,245	(1,157,245)	N/A
Total Expenditures and Other Outgo	17,856,102	19,695,951	(1,839,849)	-9.34%
Ending Balance (Reserves)	0	3	(3)	-89.00%
Projected Change in Fund Balance (Reserves)	(1,474,255)	(2,625,525)	1,151,270	-43.85%

ALLOCATION

A	B	C	D	E	F	H	J	K	
Kern Community College District 2013-14 Adopted Budget Unrestricted Fund Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total	
1									
2									
3	Beginning Balance and Income to be Allocated								
4	Beginning Balance (Unrestricted GU001 only)								
5	Step 1	District-wide Unallocated Carryover/Reserves Base						-	
6	Step 1	District Operations Mandatory Reserve/Project Carryover				100,710		100,710	
7	Step 1	College Carryover	2,501,862	3,539,391	3,636,791	-	11,291,785	20,969,829	
8		Total Beginning Balance	2,501,862	3,539,391	3,636,791	100,710	11,291,785	21,070,539	
9									
10	Step 2	Total Income	\$ 101,175,036					\$ 101,175,036	
11									
12		Total Beginning Balance and Income to be Allocated	101,175,036	2,501,862	3,539,391	3,636,791	100,710	11,291,785	122,245,575
13									
14									
15									
16	Allocations								
17	Base Operating Allocations:								
18	Step 3	College Base		6,089,500	4,705,522	3,321,545		14,116,568	
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		95,301	73,641	51,982		220,924	
22									
23									
24									
25		Total Base Allocations		6,184,801	4,779,164	3,373,527	-	14,337,492	
26									
27									
28	Step 6	Base FTES Allocations:		56,898,827	14,729,728	13,937,140		85,565,694	
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./ (Dec.)		-	-	-		-	
32									
33	Step 8	COLA		845,851	218,938	207,060		1,271,850	
34									
35	Step 9	FTES Growth Allocations		-	-	-		-	
36									
37	Step 10	FTES Decline		-	-	-		-	
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	-	-	-	
39									
40	Step 11	Deficit Coefficient		-	-	-		-	
41									
42	Step 12	Other Changes Increase/(Decrease)		-	-	-		-	
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-	-	-	
44		Total FTES Allocations		57,744,678	14,948,666	14,144,200	-	86,837,544	
45									
46	Step 13	Base District wide Reserves					11,291,785	11,291,785	
47	Step 13	Other Increase/(Decrease) to District-wide Reserves					447,000	(447,000)	
48									
49									
50	Step 14	Strategic Initiatives							
51									
52	Step 15	District Office Charge Back Allocations							
53	Step 15	District wide Costs Charge Back Allocations		(13,756,262)	(3,564,246)	(3,381,762)	20,702,270		
54	Step 15	Regulatory Charge Back Allocations							
55		Total District Charge Back		(13,756,262)	(3,564,246)	(3,381,762)	20,702,270	11,291,785	
56									
57		Total Allocations		50,173,217	16,163,584	14,135,965	21,149,270	10,844,785	112,466,821

	A	B	C	D	E	F	H	J	K
1	Kern Community College District 2013-14 Adopted Budget Unrestricted Fund Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
58	2012-13 Final Budget Allocation								
60									
61	Net Change in Allocation from 2012-13 Final Budget Allocation			\$ 316,348	\$ 114,900	\$ 90,460	\$ 1,214,566	\$ (299,613)	\$ 1,436,661
62									
63	2012-13 Adopted Budget Allocation			44,282,928	14,635,946	12,716,704	19,934,704	9,334,837	100,905,119
64									
65	Net Change in Allocation from 2011-12 Adopted Budget Allocation			\$ 5,890,289	\$ 1,527,638	\$ 1,419,261	\$ 1,214,566	\$ 1,509,948	\$ 11,561,702
66									
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)			\$ 50,173,217	\$ 16,163,584	\$ 14,135,965	\$ 20,702,270	\$ -	\$ 101,175,036
72	District-wide Reserves (GU001 Only)			\$ -	\$ -	\$ -	\$ 447,000	\$ 10,844,785	\$ 11,291,785
73	District Mandatory Reserves/Project Carryover (GU001 Only)			-	-	-	100,710	-	100,710
74	College Discretionary Carryover (GU001 Only)			2,501,862	3,539,391	3,636,791	-	-	9,678,044
75	Contract & Community Ed Carryover (CE Only)			300,488	10,477	-	623,013	-	933,978
76	College/DO Local and Contract Ed Revenue (GU001 & CE)			1,984,680	415,463	250,925	711,557	-	3,362,625
77	Total Funds available to budget			\$ 54,960,247	\$ 20,128,915	\$ 18,023,681	\$ 22,584,550	\$ 10,844,785	\$ 126,542,179
78									
79									
80									

KCCD

KERN COMMUNITY COLLEGE DISTRICT

The Fiscal Year 2013-14 Adopted Budget was developed to sustain the academic programs and support services of the Kern Community College District that accomplish the implementation of the district's Strategic Plan. The programs of the district are consistent with the primary mission of the California Community Colleges.

CALIFORNIA COMMUNITY COLLEGES MISSION

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

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.

KERN COMMUNITY COLLEGE DISTRICT

The multi-campus Kern Community College District serves an area of approximately 24,800 square miles in parts of Kern, Tulare, Inyo, Mono, and San Bernardino counties. Geographically one of the largest community college districts in the United States, KCCD serves a population base of approximately 1.28 million, an estimated enrollment of 36,150 unduplicated annual headcount, with an annual general fund-operating budget and reserves of approximately \$144 million.

MISSION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

We accomplish this mission by:

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

VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

STRATEGIC GOALS

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

4. Strengthen personnel and institutional effectiveness to achieve and sustain excellence as measured by student outcomes and institutional climate.
5. Retain fiscal stability by maintaining a reserve of at least 10% and reducing unfunded debt.

2013-14 DISTRICT-WIDE PRIORITIES

1. Improve Student Achievement rates to lead the California Community Colleges by 2015.
2. Develop and implement an Educational Master Plan that is focused on supporting students with preparation for transfer, Career & Technical Education (CTE), and developmental education (Basic Skills & support services) by 2013.
3. Promote unifying the colleges and district office into an integrated system that operates cooperatively, efficiently, and effectively as a collective of three colleges serving a diverse service area and student population.

KERN COMMUNITY COLLEGE DISTRICT
2013-14 General Fund - Unrestricted and Restricted

REVENUE	Bakersfield College			Cerro Coso College			Porterville College			District Office			GRAND TOTAL	
	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted
	GU001	2013-2014	2013-2014	GU001	2013-2014	2013-2014	GU001	2013-2014	2013-2014	GU001	2013-2014	2013-2014	2013-2014	
UN-AUDITED NET BEGINNING BALANCE														
8989AB Carryover	2,501,862	300,488	1,022,966	3,539,391	10,477	180,241	3,636,791		271,048	11,392,495	623,013		22,004,517	1,474,255
FEDERAL INCOME														
8100 FEDERAL INCOME														
8110AA Forest Reserve										32,709			32,709	-
8120AA Higher Education Act			1,446,815			139,818			156,068				-	1,742,701
8121AA International Education Program			45,000										-	45,000
8130AA Workforce Investment Act												15,600	-	115,600
8140AA Temp Assistant for Needy Families						20,052			64,017				-	84,069
8160AA Veterans Education				3,000									3,000	-
8170AA Vocational & Applied Tech Education			554,470			123,577			157,803			23,515	-	859,365
8190AA Federal Admin Cost Alws						543,725							-	543,725
8190AB Other Federal Revenues			941,206			555,809			500,000				-	1,997,015
8190AB Title V - Hispanic Serving Institution									8,741				-	8,741
8190AP Potash Revenue										154,644			154,644	-
Subtotal 8100	-	-	2,987,490	3,000	-	1,382,981	-	-	986,629	187,353	-	39,116	190,353	5,396,215
STATE INCOME														
8600 STATE INCOME														
8611AA State General Apportionment										45,068,662			45,068,662	-
8612AA Apprenticeship Allowance	98,190												98,190	-
8615AA Basic Skills			597,590			90,000			270,000				-	957,590
8619AA Specific Apportionment												732,851	-	732,851
8619AB Enrollment Fee Adm										109,327			109,327	-
8619AD Physical Plant (Scheduled Maintenance)												221,333	-	221,333
8619AD Instructional equipment/Library Materials (one time)												221,337	-	221,337
8619AF Partnership for Excellence (restoration for Accountability)													-	-
8619AG Part-time Faculty Support										401,568			401,568	-
8622AA Extended Opportunity Programs (EOPS)			623,766			513,236			448,639				-	1,585,641
8623AA Student Programs/Services (DSPS)			637,591			213,972			252,087				-	1,103,650
8624AA Matriculation			439,481			135,000			115,676				-	690,157
8625AA Calworks			166,975			133,028			197,366				-	497,369
8629AB TANF (GAIN)			53,312			20,052							-	73,364
8629AC CARE			98,882			96,512			79,007				-	274,401
8629AD Porterville Hospital									367,183				-	367,183
8629AE Financial Aid (BFAP)			689,320			165,584			204,409				-	1,059,313
8629AH Staff Diversity												8,761	-	8,761
8653AA Instructional improvement Grant													-	-
8659AA Specific Categorical Programs			365,351									273,520	-	638,871
8681AA State Lottery Proceeds										2,834,673			2,834,673	-
8682AA State Mandated Costs													-	-
8690AA Other State Revenues												524,592	524,592	-
8694AB State Prior Year Carry Over			4,871										-	4,871
8699AA Specific Miscellaneous State Revenue									114,515				-	114,515
Subtotal 8600	98,190	-	3,677,139	-	-	1,367,384	-	-	2,048,882	48,414,230	524,592	1,457,802	49,037,011	8,551,207

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 General Fund - Unrestricted and Restricted**

REVENUE	Bakersfield College			Cerro Coso College			Porterville College			District Office			GRAND TOTAL											
	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted GU001	Unrestricted Contract & Community Ed	Restricted	Unrestricted	Restricted										
	2013-2014			2013-2014			2013-2014			2013-2014			2013-2014											
LOCAL INCOME																								
8800	LOCAL INCOME																							
8811AA	Tax Allocation Secured Roll										47,133,159	47,133,159	-											
8823AA	Other Contributions			30,000	65,000							30,000	65,000											
8824AA	Specific Grants										41,831	-	41,831											
8831AA	Instructional Contracts			313,981			40,000	6,875	83,050	35,307			75,307	403,906										
8839AA	Other Contracts			72,500						151,659			224,159	-										
8840AA	Sales and Commissions			30,000									30,000	-										
8844AC	Renegade Room			30,000									30,000	-										
8845AA	Catalog Sales			10,000						200			10,200	-										
8845AB	Class Schedules Sales									100			100	-										
8846AA	Event Tickets			97,100						7,000			104,100	-										
8846AB	Special Sporting Event Tickets																							
8850AA	Rentals & Leases			184,000			15,000	25,000	90,000				224,000	90,000										
8860AA	Interest and Investment Income										250,000	250,000	-											
8872AA	BC Child Care																							
8872BA	Community Service Classes			220,905			11,350						232,255	-										
8874AA	Enrollment			298,270						5,033,293			5,331,563	-										
8876AA	Health			526,000						100,000			-	626,000										
8877AA	Instructional Material Fees			66,075			20,000	1,750				87,825	-											
8877AB	Art Fees																							
8879BA	Student Records																							
8880AA	Non-Resident Tuition			725,000			240,000	165,000				1,130,000	-											
8881AA	Parking Fees - Terms			349,546						113,000			-	462,546										
8881AB	Parking Meters			85,000									-	85,000										
8881AC	Other Local Income			50,000						35,000			-	85,000										
8885AD	Testing																							
8885AG	Other Student Fees			2,000									2,000	-										
8890AA	Library Fees			1,500						200			1,700	-										
8890AD	Graduation Fee			1,100									1,100	-										
8890AF	Copy Charges			16,440			3,000							19,440	-									
8890AH	District Returned Checks - Paid																							
8890AL	PC Student IKON Account																							
8895AB	Other Miscellaneous			85,900			7,000	82,000	22,975	13,812	157,000			272,875	95,812									
8895AF	Debit Card Revenue			5,000						500			5,500	-										
8895AG	Pool Income			42,700									42,700	-										
Subtotal 8800											1,593,085	293,405	1,324,527	347,000	51,350	153,875	250,925	-	434,862	52,573,452	186,966	41,831	55,296,183	1,955,095
OTHER FINANCING SOURCES																								
8900	OTHER FINANCING SOURCES																							
8981AA	Interfund Transfers - In			479,331			14,113						14,113	479,331										
Subtotal 8900											63,929,478	479,331	19,741,942				-	17,517,728	-	(101,175,035)	-	14,113	479,331	
Subtotal 8800 & 8900											65,522,563	293,405	1,803,857	20,088,942	51,350	153,875	17,768,653	-	434,862	(48,601,583)	186,966	41,831	55,310,296	2,434,425
TOTAL INCOME																								
											65,620,753	293,405	8,468,487	20,091,942	51,350	2,904,239	17,768,653	-	3,470,372	(0)	711,557	1,538,749	104,537,660	16,381,847
Total, Net Beginning Balance and Income																								
											68,122,615	593,894	9,491,453	23,631,333	61,827	3,084,480	21,405,444	-	3,741,421	11,392,495	1,334,570	1,538,749	126,542,178	17,856,102

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2012-13	GU001 Adopted Budget 2013-14	%	CE Adopted Budget 2012-13	CE Adopted Budget 2013-14	%	Restricted Adopted Budget 2012-13	Restricted Adopted Budget 2013-14	%	Total FY 2013-14
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014										
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	329.45	315.27	1.00	4.50	28,600,903	27,311,438	-4.51%	76,855	77,193	0.44%	26,129	337,942	1193.35%	27,726,573
1101 Acad. Emp. Non-Inst., Non-Adm.	2.40	3.33	0.40		211,667	240,866	13.79%				30,773		-100.00%	240,866
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	15.67	17.87	0.67	1.01	1,178,057	1,809,997	53.64%				86,352	91,701	6.19%	1,901,697
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	347.52	336.47	2.07	5.51	29,990,628	29,362,301	-2.10%	76,855	77,193	0.44%	143,255	429,643	199.92%	29,869,137
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	33.50	27.90	5.11	4.18	3,712,229	3,669,525	-1.15%				467,249	363,596	-22.18%	4,033,121
1231 Counselors Contract	18.17	16.32	7.54	6.76	1,275,561	1,337,947	4.89%				680,109	604,676	-11.09%	1,942,624
1241 Librarians - Contract	5.96	6.85			506,045	640,718	26.61%							640,718
1251 Acad. Non-Inst Cont.	0.62	0.62	0.78	1.10	67,850	67,999	0.22%				75,630	96,337	27.38%	164,336
Subtotal 1200	58.25	51.68	13.43	12.04	5,561,685	5,716,189	2.78%				1,222,987	1,064,610	-12.95%	6,780,799
Total 1100 & 1200	405.77	388.16	15.50	17.55	35,552,313	35,078,490	-1.33%	76,855	77,193	0.44%	1,366,242	1,494,253	9.37%	36,649,935
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	156.82	178.08	12.21	0.93	4,939,974	5,609,611	13.56%				384,630	29,290	-92.38%	5,638,901
1311 Acad. Emp. - Temp Cont.	0.10	0.10			2,995	3,070	2.50%							3,070
1320 Acad. Emp. - Intersession	33.21	33.21	0.07	1.82	1,046,000	1,046,200	0.02%				2,100	57,440	2635.24%	1,103,640
1330 Acad. Emp. - Overload	46.10	46.09	6.88	0.29	1,452,000	1,451,700	-0.02%		9,451		216,655	9,000	-95.85%	1,470,151
1340 Oth Acad. Empl. - Stipends	0.97	2.34	5.53	2.00	59,300	102,630	73.07%				179,121	63,032	-64.81%	165,662
Subtotal 1300	237.19	259.82	24.68	5.04	7,500,269	8,213,211	9.51%		9,451		782,506	158,762	-79.71%	8,381,424
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.	0.17				6,215		-100.00%							
1419 Acad. Emp - Non-Inst. Non Cont.					376,119	422,658	12.37%				588,452	919,478	56.25%	1,342,135
1999 Certificated Salary Abatement														
Subtotal 1400	0.17				382,334	422,658	10.55%				588,452	919,478	56.25%	1,342,135
Total 1300 & 1400	237.36	259.82	24.68	5.04	7,882,603	8,635,869	9.56%		9,451		1,370,957	1,078,239	-21.35%	9,723,559
TOTAL 1000	643.13	647.98	40.18	22.59	43,434,915	43,714,358	0.64%	76,855	86,644	12.74%	2,737,199	2,572,492	-6.02%	46,373,494
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	35.55	41.33	6.10	5.60	3,830,342	4,064,438	6.11%	70,763	116,901	65.20%	545,357	358,806	-34.21%	4,540,146
2190 Confidential Employee - Non Mgt	10.00	10.00			667,549	687,350	2.97%							687,350
2191 Clls Non-Inst. Emp Reg Salary Sched	262.09	252.38	58.03	63.47	12,408,142	12,601,096	1.56%	82,546	146,940	78.01%	2,827,060	2,816,067	-0.39%	15,564,103
2199 Classified Salary Abatement					-281,113	-201,065								-201,065
Subtotal 2100	307.64	303.71	64.13	69.07	16,624,920	17,151,820	3.17%	153,309	263,841	72.10%	3,372,417	3,174,873	-5.86%	20,590,534
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	16.42	14.04	0.44	2.43	766,119	745,734	-2.66%				215,757	181,927	-15.68%	927,661
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
Subtotal 2200	16.42	14.04	0.44	2.43	766,119	745,734	-2.66%				215,757	181,927	-15.68%	927,661
Total 2100 & 2200	324.06	317.74	64.56	71.50	17,391,039	17,897,554	2.91%	153,309	263,841	72.10%	3,588,174	3,356,799	-6.45%	21,518,195
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	2.13	6.26	16.52	50.39	83,636	104,236	24.63%				923,172	838,427	-9.18%	942,662
2393 Class Non-Inst. Overtime					24,500	30,500	24.49%				17,000	22,000	29.41%	52,500
2394 Non-Admin., Non-Inst. Prof Expt					149,226	136,550	-8.49%	96,814	157,350	62.53%	818,213	228,258	-72.10%	522,158
2399 Class Oth - Temp					95,898	135,300	41.09%	2,520		-100.00%	64,380	202,799	215.00%	338,099
Subtotal 2300	2.13	6.26	16.52	50.39	353,259	406,586	15.10%	99,334	157,350	58.41%	1,822,765	1,291,483	-29.15%	1,855,419
24 INSTRUCTIONAL AIDES														
2411 Inst. Students		1.16	0.99	2.87	23,800	93,597	293.27%				359,854	418,714	16.36%	512,312
2412 Direct Inst. Prof Expt					468,757	893,950	90.71%	97,550	86,540	-11.29%	435,230	771,275	77.21%	1,751,765
2419 Inst Aide - Temp Direct Inst.					22,217		-100.00%							
2491 Inst Readers Temp					4,800		-100.00%							
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrap Temp					90,000	90,000					10,000		-100.00%	90,000
2495 Inst Oth Indr Prof Expt											76,400	10,000	-86.91%	10,000
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control					-540,870	-350,801	-35.14%	6,045		-100.00%	203,787	696,741	241.90%	345,940
Subtotal 2400		1.16	0.99	2.87	68,704	726,746	957.80%	103,595	86,540	-16.46%	1,085,271	1,896,730	74.77%	2,710,016
Total 2300 & 2400	2.13	7.43	17.51	53.25	421,963	1,133,332	168.59%	202,929	243,890	20.19%	2,908,036	3,188,214	9.63%	4,565,435
TOTAL 2000	326.19	325.17	82.07	124.75	17,813,002	19,030,886	6.84%	356,237	507,731	42.53%	6,496,210	6,545,013	0.75%	26,083,630
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					3,193,460	3,140,741	-1.65%	6,341	7,148	12.74%	83,817	68,931	-17.76%	3,216,820
3120 STRS - Class Mgt Non Educ Admin					5,840	7,276	24.59%					3,045		10,321
3130 STRS - Ed. Administrators - Cont.					281,078	312,660	11.24%				38,218	29,997	-21.51%	342,657
3131 STRS - Oth Acad Emp Non-Inst					93,956	91,818	-2.28%				60,972	96,306	57.95%	188,124
3210 PERS - Acad. Instructors & Inst Aides					52,336	63,211	20.78%	8,499	8,004	-5.82%	9,434	5,413	-42.62%	76,629
3220 PERS - Class Mgt Non Educ Admin					469,188	466,584	-0.56%	8,579	13,347	55.58%	65,247	40,997	-37.17%	520,928
3221 PERS - Classified Employee					1,470,497	1,413,670	-3.86%	1,508	8,772	481.85%	298,318	299,537	0.41%	1,721,978
3222 PERS - Conf Empl - Non- Mgt					73,185	70,484	-3.69%							70,484
3240 PERS - Educational Administrator					19,516	7,763	-60.22%				5,041	4,758	-5.62%	12,522
3310 OASDHI - Acad Instruct & Instr Aides					669,401	612,886	-8.44%	7,385	7,681	4.02%	28,031	28,269	0.85%	648,836
3320 OASDHI - Cls Mgt Non-Ed Admin					245,613	315,140	28.31%	5,413	8,943	65.20%	33,124	27,449	-17.13%	351,532
3321 OASDHI - Class Emp					759,935	961,350	26.50%	1,140	6,030	428.87%	151,652	244,267	61.07%	1,211,647
3322 OASDHI - Conf. Emp - Non Mgt					41,560	47,228	13.64%							47,228
3330 Medicare														
3340 OASDHI - Educational Administrators					50,619	54,952	8.56%				6,717	5,272	-21.51%	60,225
3341 OASDHI - Oth Acad Emp Non-Inst					33,828	21,437	-36.63%				33,888	48,521	43.18%	69,958
3410 H&W Acad. Instructors & Aides					5,087,191	5,138,794	1.01%	28,272	28,389	0.41%	78,670	111,513	41.75%	5,278,695
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Class Mgt(Non-Ed Administrators)					663,858	703,837	6.02%	14,225	21,589	51.76%	100,274	66,448	-33.73%	791,874

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2012-13	GU001 Adopted Budget 2013-14	%	CE Adopted Budget 2012-13	CE Adopted Budget 2013-14	%	Restricted Adopted Budget 2012-13	Restricted Adopted Budget 2013-14	%	Total FY 2013-14
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014										
3421					3,456,216	3,541,415	2.47%	4,979	30,224	507.06%	744,355	795,849	6.92%	4,367,489
3422					142,252	129,756	-8.78%							129,756
3423														
3424														
3430														
3440					403,243	417,457	3.52%				62,403	51,560	-17.37%	469,017
3441					135,597	129,830	-4.25%				80,255	82,444	2.73%	212,274
3443														
3490														
3491														
3510					667,713	96,362	-85.57%	3,373	1,470	-56.41%	27,672	16,483	-40.44%	114,315
3520					64,772	2,151	-96.68%	1,139	58	-94.87%	8,892	179	-97.98%	2,389
3521					214,827	9,950	-95.37%	410	207	-49.38%	50,281	6,402	-87.27%	16,559
3522					9,719	309	-96.82%							309
3540					56,352	1,895	-96.64%				7,458	182	-97.56%	2,077
3541					24,472	3,525	-85.60%				19,757	11,838	-40.08%	15,363
3610					352,359	353,085	0.21%	1,777	2,103	18.33%	17,595	12,612	-28.32%	367,800
3620					34,115	37,057	8.62%	601	1,017	69.09%	4,646	3,122	-32.81%	41,196
3621					112,567	118,452	5.23%	216	757	250.97%	35,045	43,447	23.98%	162,657
3622					5,117	5,371	4.97%							5,371
3640					29,715	32,971	10.96%				3,928	3,163	-19.47%	36,135
3641					13,994	10,253	-26.73%				10,061	12,544	24.68%	22,797
3710					325,294	193,569	-40.49%	2,714	3,217	18.51%	46,408	35,037	-24.50%	231,823
3720					2,535	3,127	23.34%							3,127
3721					52,606	26,737	-49.18%	567	446	-21.33%	25,048	21,790	-13.01%	48,973
3722					9,371		-100.00%				18,376		-100.00%	
3741						6,227						14,761		20,988
3808														
3818														
3910					113,583	99,514	-12.39%	537	538	0.29%	1,853	2,076	12.04%	102,128
3920					33,314	33,116	-0.59%	221	308	39.11%	1,481	1,136	-23.33%	34,560
3921					46,526	42,080	-9.56%	51	277	442.42%	10,070	9,078	-9.86%	51,434
3922					2,069	1,942	-6.15%							1,942
3929					-118,945	-25,786	-78.32%							-25,786
3940					9,508	9,327	-1.91%				1,244	991	-20.30%	10,318
3941					2,156	1,792	-16.88%				1,445	1,945	34.64%	3,737
3999						222					90,697		-100.00%	222
TOTAL 3000					19,412,106	18,711,537	-3.61%	97,948	150,527	53.68%	2,262,375	2,207,362	-2.43%	21,069,425
40														
	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42														
	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Periodicals				28,510	24,332	-14.66%				60,074	14,384	-76.06%	38,716
	Subtotal 4200				28,510	24,332	-14.66%				60,074	14,384	-76.06%	38,716
43														
	SUPPLIES													
4310	Instr Supplies & Materials				448,259	432,318	-3.56%	30,675	18,868	-38.49%	707,826	327,267	-53.76%	778,453
4312	Computer Software less than \$200				7,225	7,606	5.27%	2,000	2,000		25,524	4,139	-83.78%	13,745
4313	Non-Instr Supplies & Materials				593,285	798,829	34.64%	7,200	6,424	-10.78%	350,943	299,973	-14.52%	1,105,226
4314	Paper				104,247	77,256	-25.89%				1,130	400	-64.60%	77,656
4315	Maint & Repairs Supplies				399,000	421,500	5.64%							421,500

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 General Fund - Unrestricted and Restricted**

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2012-13	GU001 Adopted Budget 2013-14	% Change	CE Adopted Budget 2012-13	CE Adopted Budget 2013-14	% Change	Restricted Adopted Budget 2012-13	Restricted Adopted Budget 2013-14	% Change	Total FY 2013-14
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014										
4320					23,600	25,378	7.53%				1,000	1,000		26,378
4321					91,800	102,960	12.16%	200	200		10,000	10,000		113,160
4391														
					1,667,417	1,865,847	11.90%	40,075	27,493	-31.40%	1,096,424	642,779	-41.37%	2,536,118
44														
4400					89,000	91,280	2.56%					370		91,650
					89,000	91,280	2.56%					370		91,650
					1,784,927	1,981,459	11.01%	40,075	27,493	-31.40%	1,156,498	657,532	-43.14%	2,666,484
50														
51														
5107					65,770	59,682	-9.26%							59,682
5108											22,563	30,500	35.18%	30,500
5109											500	500		107,150
5118					106,650	106,650					885,866	553,453	-37.52%	1,705,254
5119					844,250	1,151,801	36.43%				8,000		-100.00%	631,281
5150					495,781	491,281	-0.91%	80,520	140,000	73.87%	67,790	27,385	-59.60%	33,785
5151					12,900	6,400	-50.39%							
5152														
5159					500	41,600	8220.00%				247,633	38,328	-84.52%	79,928
					1,525,851	1,857,414	21.73%	80,520	140,000	73.87%	1,232,353	650,165	-47.24%	2,647,579
52														
5209					39,609	24,000	-39.41%				30,857	3,000	-90.28%	27,000
5212					183,825	166,931	-9.19%		5,294		62,966	66,574	5.73%	238,799
5220DT					40,670	42,835	5.32%		2,000		7,187	8,480	17.99%	53,315
5220					411,981	504,208	22.39%	25,000	23,000	-8.00%	627,913	426,320	-32.11%	953,528
5230					46,035	51,587	12.06%	3,700	2,871	-22.41%	143,174	105,915	-26.02%	160,373
					722,120	789,561	9.34%	28,700	33,165	15.56%	872,096	610,289	-30.02%	1,433,015
53														
5300					313,254	321,755	2.71%	2,500	2,700	8.00%	19,265	4,950	-74.31%	329,405
5310					18,130	350	-98.07%							350
					331,384	322,105	-2.80%	2,500	2,700	8.00%	19,265	4,950	-74.31%	329,755
54														
5400					479,190	486,050	1.43%							486,050
5406					181,817	181,820	0.00%							181,820
5407					6,000	6,000								6,000
					667,007	673,870	1.03%							673,870
55														
5501					47,650	45,897	-3.68%				5,500	6,600	20.00%	52,497
5520					462,500	453,700	-1.90%							453,700
5530					1,238,000	1,443,000	16.56%							1,443,000
5540					504,300	514,000	1.92%							514,000
5550					114,820	109,320	-4.79%				3,000	3,341	11.38%	112,661
5560					42,802	44,050	2.92%							44,050
5570					22,350	21,940	-1.84%							21,940
5581					115,159	106,059	-7.90%	150	150					106,209

KERN COMMUNITY COLLEGE DISTRICT
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
5583 Data Communication Services					264,343	262,291	-0.78%							262,291
5590 Other Utilities					8,791	8,791								8,791
Subtotal 5500					2,820,716	3,009,048	6.68%	150	150		8,500	9,941	16.96%	3,019,139
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					116,726	118,247	1.30%		1,500		15,150	8,747	-42.27%	128,493
5603 Rental of Facilities					216,521	547,509	152.87%	305,270	5,300	-98.26%	500	950	90.00%	553,759
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					47,775	45,575	-4.60%							45,575
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														
5630 Rent Lease Films														
5650 Software Licensing/Maintenance Svcs					1,499,048	1,625,152	8.41%	10,304		-100.00%	158,950	113,788	-28.41%	1,738,940
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					89,350	94,000	5.20%				5,000	5,000		99,000
5683 Building Maintenance					275,350	313,715	13.93%	9,000	9,000					322,715
5684 Vehicle Repairs & Maintenance					55,600	57,800	3.96%				10,500	8,500	-19.05%	66,300
5685 Computer Hardware Maint Agreements					364,749	388,379	6.48%							388,379
5686 Oth Equipment Maint Agreements					274,700	222,915	-18.85%				839	923	9.99%	223,837
5690 Other Maintenance/Repairs					157,307	162,781	3.48%				46,672	38,647	-17.19%	201,428
5691 Other Maintenance Contracts					222,100	720,730	224.51%					675		721,405
Subtotal 5600					3,319,225	4,296,802	29.45%	324,574	15,800	-95.13%	237,611	177,229	-25.41%	4,489,831
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	70,000								70,000
5720 Trustee Elections					40,000	50,000	25.00%							50,000
5731 Attorney Fees - Oth					287,531	282,450	-1.77%							282,450
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising					5,000	5,000								5,000
5740 Settlement Expense					7,500	4,000	-46.67%							4,000
5790 Other Professional Fees											68,493	15,580		15,580
Subtotal 5700					410,031	411,450	0.35%				68,493	15,580	-77.25%	427,030
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					58,000	28,000	-51.72%				3,550		-100.00%	28,000
5813 Physical Examinations/Tests					11,100	10,850	-2.25%							10,850
5820 Postage/Express Overnight Svcs					124,371	118,323	-4.86%	2,400	3,000	25.00%	13,477	10,502	-22.07%	131,825
5830 Bank Charges					175,000	155,000	-11.43%							155,000
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense					2,000	2,000								2,000
5838 Collection Services														
5840 Interest - Current Debit					85,000	70,000	-17.65%							70,000
5860 General Advertising					323,368	367,076	13.52%	4,281	400	-90.66%	111,999	7,952	-92.90%	375,428
5861 Printing/Duplicating Services					82,690	36,065	-56.39%	4,144	17,111	312.88%	120,173	95,710	-20.36%	148,886
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					60,627	60,839	0.35%							60,839
5881 Sales Tax Expense					6,800	6,800								6,800
5890 Other Services & Expenses					253,401	314,361	24.06%	38,277	43,000	12.34%	376,832	491,475	30.42%	848,836
5899 Contingencies Account - Budget Only					16,600	20,600	24.10%				574,467	558,610	-2.76%	579,210
5899a Unallocated Deductions/Additions					-1,134,945		-100.00%	179,734		-100.00%	-31,011	442,670	-1527.46%	442,670

KERN COMMUNITY COLLEGE DISTRICT
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2012-13	GU001 Adopted Budget 2013-14	%	CE Adopted Budget 2012-13	CE Adopted Budget 2013-14	%	Restricted Adopted Budget 2012-13	Restricted Adopted Budget 2013-14	%	Total FY 2013-14
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014										
Subtotal 5800					64,112	1,190,014	1756.15%	228,836	63,511	-72.25%	1,169,487	1,606,919	37.40%	2,860,444
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-300,697	-300,697								-300,697
5912 Transfer Out - Indr Cost (Expense)								666	1,302	95.45%	149,324	9,991	-93.31%	11,292
Subtotal 5900					-300,697	-300,697		666	1,302	95.45%	149,324	9,991	-93.31%	-289,405
TOTAL 5000					9,559,748	12,249,567	28.14%	665,946	256,628	-61.46%	3,757,129	3,085,064	-17.89%	15,591,259
TOTAL 1000 - 5000					92,004,699	95,687,807	4.00%	1,237,061	1,029,022	-16.82%	16,409,412	15,067,463	-8.18%	111,784,292
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					80,224	115,000	43.35%				27,273	25,000	-8.33%	140,000
Subtotal 6100					80,224	115,000	43.35%				27,273	25,000	-8.33%	140,000
62 BUILDINGS														
6210 Buildings Construction					135,500	100,000	-26.20%					69,437		169,437
6211 Buildings Architect														
6212 Building Fees/Services											8,789	88,341	905.14%	88,341
6214 Buildings - Testing & Inspection					2,585	1,150	-55.51%							1,150
6215 Additions to Buildings					13,500	3,500	-74.07%					7,464		10,964
6216 Bldg Cost of Purchase														
Subtotal 6200					151,585	104,650	-30.96%				8,789	165,243	1780.11%	269,893
63 BOOKS - LIBRARY														
6310 Library Books					70,900	84,700	19.46%					8,000		92,700
6311 Magazines & Periodicals					90,000	80,000	-11.11%					561		80,561
Subtotal 6300					160,900	164,700	2.36%					8,561		173,261
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					8,000	4,000	-50.00%							4,000
6412 Computer/Tech Equip					234,804	486,129	107.04%		1,113		478,687	552,663	15.45%	1,039,905
6412FA Computer/Tech Equipment					68,256	682,256	899.56%				40,900	120,342	194.23%	802,597
6413 Autos & Buses														
6414 Furniture						2,000					105,000	52,000	-50.48%	54,000
6414FA Other Equipment														
6415 Lease Purchase					132,302		-100.00%							
6416 Software over \$1000														
6419 Other Equipment					128,550	135,426	5.35%	97,031	79,978	-17.58%	611,218	820,715	34.28%	1,036,119
6419FA Other Equipment					63,000	60,000	-4.76%				857,429	92,000	-89.27%	152,000
Subtotal 6410					634,912	1,369,811	115.75%	97,031	81,090	-16.43%	2,093,234	1,637,720	-21.76%	3,088,622
642 Equipment Replacement														
6421 Library & Audio Visual Equipment								10,000		-100.00%				
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														

KERN COMMUNITY COLLEGE DISTRICT
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
Subtotal 6420								10,000		-100.00%				
Subtotal 6400					634,912	1,369,811	115.75%	107,031	81,090	-24.24%	2,093,234	1,637,720	-21.76%	3,088,622
6900 Capital Outlay Abatement														
TOTAL 6000					1,027,621	1,754,161	70.70%	107,031	81,090	-24.24%	2,129,295	1,836,524	-13.75%	3,671,775
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					700,000	740,000	5.71%							740,000
7111 Debt Interest & Other Charges					5,008,434	5,063,049	1.09%							5,063,049
Subtotal 7100					5,708,434	5,803,049	1.66%							5,803,049
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					19,731,204	20,952,270	6.19%				275,806		-100.00%	20,952,270
7205 Intrafund Transfers In					-19,731,204	-20,952,270	6.19%							-20,952,270
Subtotal 7200											275,806		-100.00%	
73 TRANSFERS														
7312 Interfund - Out					1,111,513	1,173,684	5.59%							1,173,684
7410 Other Transfers														
Subtotal 7300 & 7400					1,111,513	1,173,684	5.59%							1,173,684
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											198,053	224,698	13.45%	224,698
7502 Scholarships														
7503 Outside Scholarships											25,600	24,500		24,500
7509 Other											242,959	224,146	-7.74%	224,146
Subtotal 7500											466,613	473,344	1.44%	473,344
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance											414,826	478,771	15.41%	478,771
7602 Oth Student Aide (Non-cash)											414,826	478,771	15.41%	478,771
Subtotal 7600											414,826	478,771	15.41%	478,771
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)					9,334,838	10,844,785	16.18%							10,844,785
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					6,224,112	9,288,400	49.23%	290,677	880,178	202.80%				10,168,579
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					15,558,950	20,133,185		290,677	880,178	202.80%				21,013,364
TOTAL 7000					22,378,897	27,109,918	21.14%	290,677	880,178	202.80%	1,157,245	952,115	-17.73%	28,942,212
TOTAL EXPENDITURES, OTHER OUTGO					115,411,217	124,551,887	7.92%	1,634,768	1,990,291	21.75%	19,695,952	17,856,102	-9.34%	144,398,279
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	969.32	973.15	122.25	147.34	115,411,217	124,551,887	7.92%	1,634,768	1,990,291		19,695,952	17,856,102	-9.34%	144,398,279

BAKERSFIELD COLLEGE

Bakersfield College

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

Bakersfield College was founded in 1913 and is one of the nation's oldest continually operating community colleges. During the course of an academic year, the college serves student enrollments of approximately 18,000 per semester. Bakersfield College offers local associate of arts and associate of science degrees, transfer associate of arts degrees and career and technical certificates. Courses are taught at the Panorama campus, the Delano Campus, the Weill Institute in downtown Bakersfield and Arvin High School southeast of Bakersfield and online. Bakersfield College offers a variety of services to support student success. Financial Aid, Counseling and Advising, Transfer Services, Disabled Student Support Services, Veterans Resource Center, Extended Opportunities Programs and Services, health and wellness services, job placement services, assessment testing, outreach, Child Development Center and other services are all available to meet students' diverse needs and support their success.

The Panorama campus includes more than 34 buildings located on 153 acres. These buildings comprise approximately 446,000 square feet of assignable space for educational and support programs. The Delano Campus and Weill Institute both serve as community outreach sites serving *different community needs*. Renovation and modernization projects on the Panorama campus were started in late spring 2012 are planned to continue into 2013-2014. The major modernization project currently underway is the Simonsen Performing Arts Center, other projects include classroom and facility refurbishing, replacement of all gas and water lines, and energy efficiency projects.

Bakersfield College developed a strategic plan for 2012-2013 through 2014-2015 that was updated in spring of 2013. The "Bakersfield College Strategic Focus 2013-2014" emphasizes student success, strategic use of personnel and funding, and an investment in facilities and infrastructure. The Strategic Goals are Student Success, Facilities and Infrastructure, Communication, Integration, and Oversight and Accountability. Each goal is linked to projects and data strands for benchmarking progress and success.

The strategic plan and priorities has informed the budget development for 2013-2014. Currently 90% of the budget is allocated to salaries, benefits, and 10% to other non-operational expenses. In addition, Bakersfield College receives

approximately 6.4 million dollars in state and federal grant dollars. Bakersfield College is focused on strategically repurposing existing resources and grant dollars to meet college priorities. Examples of repurposing personnel and funding include the following: Student Services Re-organization funded by categorical and general fund dollars; an Early Alert system funded by a grant; technology enhancements in classrooms and support areas funded by the general fund and grants; facilities improvement funded by SRID, general fund and grants; professional development funded by grants. College-wide discussions have started to determine long-term fiscal sustainability by augmenting revenue streams. The 2013-2014 budget will show adjustments to reflect the priorities of the college and

Mission

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

Values

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

Strategic Goals – Achieving Fiscally Sustainable Quality Progression and Completion

Student Success Become an exemplary model of student success by developing and implementing best practices.

Communication Enhance collaboration, consultation, and communication within the college and with external constituents.

Oversight and Accountability Improve oversight, accountability, sustainability and transparency in all college processes.

Facilities and Infrastructure Improve maintenance of college facilities and infrastructure.

Integration Implement and evaluate existing major planning processes.

BAKERSFIELD COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	236.00	222.00	1.00	1.00	20,509,363	19,381,965	-5.50%	76,855	77,193	0.44%	26,129	9,167	-64.92%	19,468,325
1101 Acad. Emp. Non-Inst., Non-Adm.														
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	8.23	10.20		0.34	418,548	1,099,986	162.81%				29,693	33,939	14.30%	1,133,924
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	244.23	232.20	1.00	1.34	20,927,911	20,481,951	-2.13%	76,855	77,193	0.44%	55,822	43,106	-22.78%	20,602,249
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	14.60	10.68	2.00	2.00	1,438,435	1,365,454	-5.07%				127,191	112,753	-11.35%	1,478,207
1231 Counselors Contract	12.94	10.56	2.00	2.00	813,254	839,286	3.20%				181,956	177,425	-2.49%	1,016,711
1241 Librarians - Contract	4.00	4.89			344,033	476,202	38.42%							476,202
1251 Acad. Non-Inst Cont.			0.40	0.72							34,045	54,660	60.55%	54,660
Subtotal 1200	31.54	26.13	4.40	4.72	2,595,722	2,680,942	3.28%				343,191	344,838	0.48%	3,025,780
Total 1100 & 1200	275.77	258.33	5.40	6.06	23,523,633	23,162,893	-1.53%	76,855	77,193	0.44%	399,013	387,944	-2.77%	23,628,029
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	73.46	90.06	12.00	0.40	2,314,116	2,836,955	22.59%				377,910	12,690	-96.64%	2,849,645
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	10.35	10.36			326,000	326,200	0.06%							326,200
1330 Acad. Emp. - Overload	19.11	19.36	4.12		602,000	609,700	1.28%		9,451		129,755		-100.00%	619,151
1340 Oth Acad. Empl. - Stipends			2.04								64,300		-100.00%	
Subtotal 1300	102.92	119.77	18.16	0.40	3,242,116	3,772,855	16.37%		9,451		571,965	12,690	-97.78%	3,794,996
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					190,200	164,605	-13.46%				358,109	466,565	30.29%	631,170
1999 Certificated Salary Abatement														
Subtotal 1400					190,200	164,605	-13.46%				358,109	466,565	30.29%	631,170
Total 1300 & 1400	102.92	119.77	18.16	0.40	3,432,316	3,937,460	14.72%		9,451		930,074	479,255	-48.47%	4,426,166
TOTAL 1000	378.69	378.10	23.56	6.46	26,955,949	27,100,353	0.54%	76,855	86,644	12.74%	1,329,087	867,198	-34.75%	28,054,195

BAKERSFIELD COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total		
	Unrst	Unrst	Rest	Rest	Adopted	Adopted		Adopted	Adopted		Adopted	Adopted			Adopted	Adopted
	2013	2014	2013	2014	Budget	Budget		Budget	Budget		Budget	Budget			Budget	Budget
				2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14			
20	CLASSIFIED SALARIES															
21	CLASSIFIED SERVICE, NON-INST.															
2110	Board of Trustees															
2110	9.00	10.13	2.00	2.50	1,091,438	969,325	-11.19%				219,935	194,596	-11.52%	1,163,920		
2190	1.00	1.00			74,556	77,315	3.70%							77,315		
2191	131.41	119.25	33.65	33.93	5,696,589	5,737,104	0.71%	4,744	4,744	0.00%	1,689,899	1,796,334	6.30%	7,538,182		
2199	Classified Salary Abatement															
					-230,048	-150,000	-34.80%							-150,000		
	Subtotal 2100				6,632,535	6,633,744	0.02%	4,744	4,744	0.00%	1,909,834	1,990,929	4.25%	8,629,417		
22	CLASSIFIED SERVICE, INST. AID															
2211	Inst. Aide Ft Direct Inst.															
2291	9.89	9.43		2.23	462,206	528,639	14.37%				191,839	171,375	-10.67%	700,014		
2292	Limited Benefit Employee															
	9.89	9.43		2.23	462,206	528,639	14.37%				191,839	171,375	-10.67%	700,014		
	Total 2100 & 2200				7,094,741	7,162,382	0.95%	4,744	4,744	0.00%	2,101,673	2,162,304	2.88%	9,329,431		
23	NON-INSTRUCTIONAL															
2310	Non-Mgt. - Temp															
2311	Admin., Non-Inst Prof Expt															
2391	Substitutes--Short Term															
2392		1.82		25.13	29,200	30,300	3.77%				538,370	418,127	-22.33%	448,427		
2393	Class Non-Inst. Overtime															
						10,000					17,000	22,000	29.41%	32,000		
2394	Non-Admin., Non-Inst. Prof Expt															
					137,226	124,550	-9.24%	10,500	10,500		254,336	175,457	-31.01%	310,507		
2399	Class Oth - Temp															
					53,900	108,000	100.37%					3,000		111,000		
		1.82		25.13	220,326	272,850	23.84%	10,500	10,500		809,706	618,584	-23.60%	901,934		
24	INSTRUCTIONAL AIDES															
2411		0.44				56,097					322,354	334,984	3.92%	391,082		
2412	Direct Inst. Prof Expt															
					404,161	808,250	99.98%	77,760	76,600	-1.49%	95,152	464,898	388.58%	1,349,748		
2419	Inst Aide - Temp Direct Inst.															
					16,053		-100.00%									
2491	Inst Readers Temp															
					4,800		-100.00%									
2492	Inst Students Temp, Oth Indr Inst.															
2493	Inst Aide Overtime Temp															
2494	Inst Sign Language Intrap Temp															
					90,000	90,000					10,000		-100.00%	90,000		
2495	Inst Oth Indr Prof Expt															
											76,400	10,000	-86.91%	10,000		
2499	Oth Indr Inst Temp															
2900	Classified Abatement															
2999	Salary Budget Control															
					-284,632	-261,040	-8.29%				100,860	604,071	498.92%	343,031		
		0.44			230,381	693,307	200.94%	77,760	76,600	-1.49%	604,767	1,413,953	133.80%	2,183,860		
	Total 2300 & 2400				450,707	966,157	114.36%	88,260	87,100	-1.31%	1,414,473	2,032,537	43.70%	3,085,794		
	TOTAL 2000				7,545,448	8,128,540	-74.91%	93,004	91,844	-1.25%	3,516,146	4,194,841	19.30%	12,415,225		

BAKERSFIELD COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
30	STAFF BENEFITS													
3110	STRS - Acad. Instructors & Ins Aides				2,248,730	2,100,247	-6.60%	6,341	7,148	12.74%	65,142	30,985	-52.43%	2,138,381
3120	STRS - Class Mgt Non Educ Admin											3,045		3,045
3130	STRS - Ed. Administrators - Cont.				103,304	133,422	29.15%				10,493	9,302	-11.35%	142,724
3131	STRS - Oth Acad Emp Non-Instrl				16,993	14,114	-16.94%				11,815	21,552	82.41%	35,666
3210	PERS - Acad. Instructors & Inst Aides				27,134	46,629	71.85%				9,434	5,413	-42.62%	52,042
3220	PERS - Class Mgt Non Educ Admin				130,187	110,668	-14.99%				25,797	22,249	-13.75%	132,917
3221	PERS - Classified Employee				672,548	637,986	-5.14%	575	542	-5.82%	184,575	186,978	1.30%	825,506
3222	PERS - Conf Empl - Non- Mgt				9,038	8,512	-5.82%							8,512
3240	PERS - Educational Administrator				11,291		-100.00%							
3310	OASDHI - Acad Instruct & Instr Aides				461,428	405,623	-12.09%	1,734	2,203	27.01%	19,335	15,938	-17.57%	423,763
3320	OASDHI - Cls Mgt Non-Ed Admin				29,513	74,153	151.26%				8,229	14,887	80.90%	89,040
3321	OASDHI - Clss Emp				257,173	437,613	70.16%	515	515		74,443	159,908	114.80%	598,036
3322	OASDHI - Conf. Emp - Non Mgt				1,081	5,704	427.59%							5,704
3330	Medicare													
3340	OASDHI - Educational Administrators				19,374	23,450	21.04%				1,844	1,635	-11.35%	25,085
3341	OASDHI - Oth Acad Emp Non-Instrl				15,111	2,481	-83.58%				20,576	34,331	66.85%	36,812
3410	H&W Acad. Instructors & Aides				3,600,608	3,652,455	1.44%	14,047	13,996	-0.36%	47,888	43,258	-9.67%	3,709,708
3411	H&W-Acad Instr & Instl Aides(Rtrd)													
3420	H&W Clss Mgt(Non-Ed Administrators)				156,971	145,641	-7.22%				41,950	35,981	-14.23%	181,622
3421	H&W Classified Employees				1,698,099	1,727,969	1.76%	1,423	1,439	1.18%	445,747	490,872	10.12%	2,220,280
3422	H&W Conf. Emp - Non Mgt				14,225	14,393	1.18%							14,393
3423	H&W - Clss Mgt - Retired													
3424	H&W - Clss Retired													
3430	Life Insurance													
3440	H&W Educational Administrators				164,735	182,498	10.78%				18,777	19,416	3.40%	201,913
3441	H&W - Oth Acad. Emp - Non-Instrl				842	808	-4.09%				13,205	13,188	-0.12%	13,996
3443	H&W-Educational Adm Cont - Retired													
3490	Retiree Benefits: Instructional													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)				449,532	79,881	-82.23%	1,926	1,430	-25.72%	18,084	10,241	-43.37%	91,552
3520	SUI-Clss Mgt Non-Educ. Admin.				17,331	485	-97.20%				3,653	97	-97.34%	582
3521	SUI - Clss Emp				106,184	6,457	-93.92%	245	171	-30.16%	31,339	4,253	-86.43%	10,881
3522	SUI - Conf Emp - Non Mgt				1,200	37	-96.89%							37
3540	SUI - Educational Administrators				21,659	809	-96.27%				2,048	56	-97.25%	865
3541	SUI - Oth Acad Emp - Non Instl				8,359	2,664	-68.13%				9,181	10,101	10.02%	12,765
3610	WC - Acad Inst & Instl Aides (Dir)				237,164	235,457	-0.72%	1,015	1,407	38.54%	12,230	4,805	-60.71%	241,669
3620	WC - Clss Mgt Non-Educational Adm.				9,143	8,433	-7.76%				1,889	1,693	-10.40%	10,126
3621	WC - Clss Emp				54,926	55,987	1.93%	129	130	0.84%	21,599	27,874	29.05%	83,991
3622	Conf Emp - Non Mgt				634	649	2.35%							649
3640	WC - Educational Administrators				11,435	14,070	23.04%				1,081	981	-9.27%	15,051
3641	WC-Oth Acad Emp - Non Instructional				5,502	1,450	-73.64%				4,491	5,116	13.90%	6,566
3710	DefBen-Acad Inst & Instl Aides (Dir)				237,159	155,679	-34.36%	1,764	2,849	61.46%	30,631	20,018	-34.65%	178,546
3720	DefBen-Clss Mgt - Non-Educ Admin													
3721	DefBen - Clss Emp				44,635	20,213	-54.71%	446	446		15,443	9,560	-38.09%	30,220
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl				9,371	6,116	-34.73%				18,376	14,761	-19.67%	20,877

BAKERSFIELD COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf.- Acad. Instruct. & Aides				90,262	79,551	-11.87%	315	317	0.49%	1,366	1,137	-16.75%	81,005
3920	OTHBEN-Clss Mgt (Non-Educ Admin				3,982	3,490	-12.36%				574	701	22.10%	4,190
3921	Otr Benf.- Clss Employee				22,965	19,786	-13.84%	19	17	-12.19%	6,489	5,751	-11.37%	25,554
3922	OTHBEN - Conf Emp - Non Mgt				306	268	-12.20%							268
3929	Classified Benefit Abatement				-93,159		-100.00%							
3940	Otr Benf.- Educational Administrators				5,516	5,822	5.55%				521	405	-22.43%	6,227
3941	OTHBEN - Oth Acad Emp (Noninstr)				24	21	-15.11%				384	339	-11.60%	360
3999	Benefit Suspense										9,436		-100.00%	
	TOTAL 3000				10,882,513	10,421,688	-4.23%	30,496	32,611	6.94%	1,188,070	1,226,828	3.26%	11,681,127
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdicl				6,954	752	-89.19%				4,000	3,560	-10.99%	4,312
	Subtotal 4200				6,954	752	-89.19%				4,000	3,560	-10.99%	4,312
43	SUPPLIES													
4310	Instr Supplies & Materials				254,016	243,454	-4.16%	16,475	9,800	-40.52%	454,988	111,437	-75.51%	364,691
4312	Computer Software less than \$200				3,725	2,106	-43.46%					1,334		3,441
4313	Non-Instr Supplies & Materials				204,255	417,504	104.40%	3,300	5,400	63.64%	144,764	138,509	-4.32%	561,413
4314	Paper				63,450	42,160	-33.55%				1,130	400	-64.60%	42,560
4315	Maint & Repairs Supplies				333,500	359,000	7.65%							359,000
4320	Vehicle Supplies - Parts				7,750	7,750					1,000	1,000		8,750
4321	Fuel - Lubricants				60,700	61,700	1.65%	200	200					61,900
4391	Small Equip (Less than \$200)													
	Subtotal 4300				927,396	1,133,674	22.24%	19,975	15,400	-22.90%	601,882	252,680	-58.02%	1,401,754
44	FOOD													
4400	Food - Non Travel, Non Cafeteria				89,000	90,780	2.00%					70		90,850
	Subtotal 4400				89,000	90,780	2.00%					70		90,850
	TOTAL 4000				1,023,350	1,225,206	19.73%	19,975	15,400	-22.90%	605,882	256,310	-57.70%	1,496,916

BAKERSFIELD COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					39,500	37,200	-5.82%							37,200
5108 Temp Employment Agency Services														
5109 Child Care Services														
5118 Cont Security Services														
5119 Oth Non-Inst. Consulting Services					13,000	108,500	734.62%				460,792	523,453	13.60%	631,953
5150 Contract Instruction					12,500		-100.00%							
5151 Guest Lecturers/Performers					5,000	3,500	-30.00%				13,500	12,690	-6.00%	16,190
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services					500	6,500	1200.00%				142,362	22,381	-84.28%	28,881
Subtotal 5100					70,500	155,700	120.85%				616,654	558,524	-9.43%	714,224
52 TRAVEL														
5209 Non-Employee Travel					15,000	15,000					9,889	3,000	-69.66%	18,000
5212 Student Travel					95,592	81,850	-14.38%				45,700	62,274	36.27%	144,124
5220DT Employee Travel														
5220 Employee Travel					158,670	146,245	-7.83%	300	1,200	300.00%	347,518	211,814	-39.05%	359,259
5230 Food/Meetings					24,368	22,097	-9.32%	1,700	1,671	-1.72%	66,734	55,742	-16.47%	79,510
Subtotal 5200					293,630	265,192	-9.68%	2,000	2,871	43.54%	469,841	332,830	-29.16%	600,893
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					66,338	69,065	4.11%	2,500	1,700	-32.00%	4,650	3,000	-35.48%	73,765
5310 Consortium Dues/Memberships														
Subtotal 5300					66,338	69,065	4.11%	2,500	1,700	-32.00%	4,650	3,000	-35.48%	73,765
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					23,500	22,575	-3.94%				4,500	5,600	24.44%	28,175
5520 Natural Gas/ LPG					247,000	238,500	-3.44%							238,500
5530 Light - Electricity					385,000	555,000	44.16%							555,000
5540 Water - Sanitation					201,800	212,500	5.30%							212,500
5550 Disposal Services					78,320	70,320	-10.21%							70,320
5560 Hazardous Waste Disposal					21,387	20,100	-6.02%							20,100
5570 Pest Control Services					11,000	11,000								11,000
5581 Telephone Services					26,759	25,759	-3.74%							25,759
5583 Data Communication Services					1,500		-100.00%							
5590 Other Utilities														
Subtotal 5500					996,266	1,155,754	16.01%				4,500	5,600	24.44%	1,161,354

BAKERSFIELD COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
56	RENTS - LEASES - REPAIRS													
5602					99,955	100,138	0.18%				3,500	7,400	111.43%	107,538
5603					124,260	435,170	250.21%	298,270		-100.00%	500	500		435,670
5604														
5608					20,500	18,500	-9.76%							18,500
5610														
5620														
5630														
5650					280,139	254,835	-9.03%	10,304		-100.00%	93,293	63,912	-31.49%	318,747
5651														
5661														
5662														
5672														
5681					31,850	27,500	-13.66%							27,500
5683					95,000	105,000	10.53%	9,000	9,000					114,000
5684					27,600	31,000	12.32%				10,500	8,500	-19.05%	39,500
5685					45,000	45,000								45,000
5686					165,500	117,515	-28.99%							117,515
5690					108,834	111,960	2.87%				29,300	19,900	-32.08%	131,860
5691					191,100	677,000	254.26%							677,000
	Subtotal 5600				1,189,738	1,923,618	61.68%	317,574	9,000	-97.17%	137,093	100,212	-26.90%	2,032,830
57	LEGAL/AUDIT/ELECTION													
5700														
5720														
5731														
5732														
5733														
5740					7,500	4,000	-46.67%							4,000
5790														
	Subtotal 5700				7,500	4,000	-46.67%							4,000
58	OTHER SERVICES & EXPENSES													
5810					6,500	6,000	-7.69%							6,000
5813					100	100								100
5820					28,621	25,108	-12.27%	1,850	1,900	2.70%	8,950	8,552	-4.45%	35,560
5830														
5831														
5832														
5835														
5838														
5840														
5860					166,218	167,680	0.88%				13,000		-100.00%	167,680
5861					57,190	23,065	-59.67%	1,032	811	-21.36%	112,074	85,698	-23.53%	109,574
5870														
5880					4,420	4,082	-7.65%							4,082
5881					6,800	6,800								6,800
5890					146,417	217,696	48.68%	27,759	25,000	-9.94%	47,787	18,213	-61.89%	260,909

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EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
5899 Contingencies Account - Budget Only					-1,134,945		-100.00%	179,734		-100.00%	-31,011		-100.00%	
5899a Unallocated Deductions/Additions														
Subtotal 5800					-718,679	450,531	-162.69%	210,375	27,711	-86.83%	150,800	112,463	-25.42%	590,705
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement								666		-100.00%	68,598	5,715	-91.67%	5,715
5912 Transfer Out - Indr Cost (Expense)								666		-100.00%	68,598	5,715	-91.67%	5,715
Subtotal 5900								666		-100.00%	68,598	5,715	-91.67%	5,715
TOTAL 5000					1,905,293	4,024,659	111.24%	533,115	41,282	-92.26%	1,452,137	1,118,345	-22.99%	5,184,286
TOTAL 1000 - 5000					48,312,553	50,900,445	5.36%	753,444	267,781	-64.46%	8,091,322	7,663,523	-5.29%	58,831,749
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT											10,000		-100.00%	
6120 Site Improvement											10,000		-100.00%	
Subtotal 6100											10,000		-100.00%	
62 BUILDINGS												29,437		29,437
6210 Buildings Construction												29,437		29,437
6211 Buildings Architect											8,789	88,341	905.14%	88,341
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					10,000		-100.00%					7,464		7,464
6216 Bldg Cost of Purchase														
Subtotal 6200					10,000		-100.00%				8,789	125,243	1324.99%	125,243
63 BOOKS - LIBRARY														
6310 Library Books					40,000	50,000	25.00%							50,000
6311 Magazines & Periodicals					40,000	40,000						561		40,561
Subtotal 6300					80,000	90,000						561		90,561
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment					8,000	4,000	-50.00%							4,000
6412 Computer/Tech Equip					78,520	231,170	194.41%		713		329,337	486,199	47.63%	718,081
6412FA Computer/Tech Equipment					24,000		-100.00%					3,000		3,000
6413 Autos & Buses														
6414 Furniture											105,000		-100.00%	
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					95,415	91,812	-3.78%	92,383	79,978	-13.43%	576,205	706,558	22.62%	878,347
6419FA Other Equipment					30,000	49,000	63.33%				832,290	70,000	-91.59%	119,000
Subtotal 6410					235,935	375,982	59.36%	92,383	80,690	-12.66%	1,842,831	1,265,756	-31.31%	1,722,429

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2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
642	Equipment Replacement													
6421	Library & Audio Visual Equipment													
6422	Computer/Tech Equip													
6423	Autos & Buses													
6424	Furniture													
6425	Lease Purchase													
6429	Other Equipment													
	Subtotal 6420													
	Subtotal 6400				235,935	375,982	59.36%	92,383	80,690	-12.66%	1,842,831	1,265,756	-31.31%	1,722,429
6900	Capital Outlay Abatement													
	TOTAL 6000				325,935	465,982	42.97%	92,383	80,690	-12.66%	1,861,620	1,391,560	-25.25%	1,938,232
70	OTHER OUTGO													
71	Debt Retirement (Long Term Debt													
7110	Debt Reduction													
7111	Debt Interest & Other Charges					97,887								97,887
	Subtotal 7100					97,887								97,887
72	INTRAFUND TRANSFERS OUT													
7201	Intrafund Transfers Out				13,088,912	13,922,382	6.37%				230,806		-100.00%	13,922,382
7205	Intrafund Transfers In													
	Subtotal 7200				13,088,912	13,922,382	6.37%				230,806		-100.00%	13,922,382
73	TRANSFERS													
7312	Interfund - Out				743,597	778,647	4.71%							778,647
7410	Other Transfers													
	Subtotal 7300 & 7400				743,597	778,647	4.71%							778,647
75	STUDENT FINANCIAL AID													
7501	Student Financial Aid Excludes Sal.) (Excludes Salaries)										53,280	53,280		53,280
7502	Scholarships													
7503	Outside Scholarships													
7509	Other										242,959	224,146	-7.74%	224,146
	Subtotal 7500										296,239	277,426	-6.35%	277,426
76	OTHER PAYMENTS													
7601	In-Lieu of Transp. Allowance													
7602	Oth Student Aide (Non-cash)										43,443	158,944	265.87%	158,944
	Subtotal 7600										43,443	158,944	265.87%	158,944

BAKERSFIELD COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)						1,957,270.62		245,422	245,422	0.00%				2,202,693
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900						1,957,271		245,422	245,422	0.00%				2,202,693
TOTAL 7000					13,832,509	16,756,187	21.14%	245,422	245,422	0.00%	570,488	436,370	-23.51%	17,437,980
TOTAL EXPENDITURES, OTHER OUTGO					62,470,997	68,122,615	9.05%	1,091,249	593,894	-45.58%	10,523,431	9,491,453	-9.81%	78,207,962
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	530.0	520.2	59.2	70.3	62,470,997	68,122,615	9.05%	1,091,249	593,894	-45.58%	10,523,431	9,491,453	-9.81%	78,207,962

**CERRO COSO
COMMUNITY COLLEGE**

CERRO COSO COMMUNITY COLLEGE

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

To accomplish this mission we will provide:

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

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:
Above all, our students and their learning and 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 program and services;
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. A 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 3,000.

GUIDING PRINCIPLES

Keeping the College Mission, Vision, and Values as its contextual umbrella, and utilizing the Educational Master Plan, the College Strategic Plan, Annual Unit Plans 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 2012-2013 academic year the college revised its Educational Master Plan, Facility Plan, Information Technology Plan, and began the Strategic Plan. The Institutional Effectiveness Committee provided closer oversight of tying planning to requests for staffing and financial resources. All Unit Plans were submitted in October along with staffing and budget requests for the 2014 academic year. Through the previous work completed by those who participated in creating our "Future by Design", a staffing reorganization was vetted, and is integrated into the tentative budget for AY 2014. This reorganization reflected affected workload due to the increase in technology, or the defined work by the positions not appropriately aligned to the institution's needs. Our schedule of offerings continue to hone in on our core mission of transfer, CTE and Basic Skills education, utilizing data to increase the effectiveness of our decisions in enrollment management. Because we value providing staff development to all employees, together with the Cerro Coso Community College Foundation, we continue to utilize a portion of the proceeds from the Annual Astronomical BBQ and Star Gazing Party to offset the cost of our Classified Appreciation Staff Development Day, Adjunct Staff Development Day, and Administrative Advances. It is through the focused work of tying our resources to planning that Cerro Coso is able to balance to this year's allocation without needing to use the College reserve.

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 fourth year of the major sub award provided by the National Science Foundation that now focuses on outreach into the middle and high schools. We continue to build partnerships with our neighboring communities, K-12 school districts and local businesses, evidenced by being a sub award on a STEM Grant with Antelope Valley College and CSU Long Beach, and the dual enrollment programs being developed with Mojave School District, Kern Valley High School, and Burroughs High School. 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 enhance our commitment to instructional technology, instructional programs, student services, and the learning environments in which we work.

CERRO COSO COMMUNITY COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	43.57	44.64			3,694,132	3,850,002	4.22%							3,850,002
1101 Acad. Emp. Non-Inst., Non-Adm.	0.30	1.08	0.40		28,594	100,379	251.06%				30,773		-100.00%	100,379
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	4.88	4.68	0.67	0.67	503,833	450,982	-10.49%				56,660	57,762	1.95%	508,744
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	48.75	50.40	1.07	0.67	4,226,558	4,401,363	4.14%				87,433	57,762	-33.94%	4,459,126
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	8.79	7.70	0.22	0.25	945,431	911,661	-3.57%				27,691	32,108	15.95%	943,769
1231 Counselors Contract	3.16	3.81	1.66	1.76	248,354	296,130	19.24%				134,511	143,522	6.70%	439,651
1241 Librarians - Contract	0.96	0.96			61,254	63,537	3.73%							63,537
1251 Acad. Non-Inst Cont.														
Subtotal 1200	12.91	12.46	1.88	2.01	1,255,039	1,271,327	1.30%				162,202	175,630	8.28%	1,446,957
Total 1100 & 1200	61.66	62.87	2.95	2.68	5,481,597	5,672,691	3.49%				249,635	233,392	-6.51%	5,906,083
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	54.00	50.56			1,700,858	1,592,581	-6.37%							1,592,581
1311 Acad. Emp. - Temp Cont.														
1320 Acad. Emp. - Intersession	15.87	15.87			500,000	500,000								500,000
1330 Acad. Emp. - Overload	15.87	15.87			500,000	500,000								500,000
1340 Oth Acad. Empl. - Stipends					28,848	28,848					5,000		-100.00%	28,848
Subtotal 1300	85.74	82.30			2,729,706	2,621,429	-3.97%				5,000		-100.00%	2,621,429
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					103,819	164,167	58.13%				153,200	248,550	62.24%	412,717
1999 Certificated Salary Abatement														
Subtotal 1400					103,819	164,167	58.13%				153,200	248,550	62.24%	412,717
Total 1300 & 1400	85.74	82.30			2,833,525	2,785,595	-1.69%				158,200	248,550	57.11%	3,034,145
TOTAL 1000	147.40	145.17	2.95	2.68	8,315,122	8,458,286	1.72%				407,835	481,942	18.17%	8,940,228
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	5.00	7.75			454,863	619,459	36.19%	70,763	24,055	-66.01%				643,514
2190 Confidential Employee - Non Mgt	1.00	1.00			52,196	57,835	10.80%							57,835
2191 Cls Non-Inst. Emp Reg Salary Sched	43.57	41.13	10.98	11.14	1,966,205	1,859,649	-5.42%				473,836	498,834	5.28%	2,358,483
2199 Classified Salary Abatement														
Subtotal 2100	49.57	49.88	10.98	11.14	2,473,263	2,536,942	2.57%	70,763	24,055	-66.01%	473,836	498,834	5.28%	3,059,832
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.	3.64	1.79			164,796	75,584	-54.13%							75,584
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	3.64	1.79			164,796	75,584	-54.13%							75,584

CERRO COSO COMMUNITY COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014										
Total 2100 & 2200	53.21	51.66	10.98	11.14	2,638,059	2,612,526	-0.97%	70,763	24,055	-66.01%	473,836	498,834	5.28%	3,135,416
23 NON-INSTRUCTIONAL														
2310 Non-Mgt - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students		1.74		6.76	19,000	29,000	52.63%				109,883	112,439	2.33%	141,439
2393 Clss Non-Inst. Overtime					1,000	1,000								1,000
2394 Non-Admin., Non-Inst. Prof Expt														
2399 Clss Oth - Temp					12,300	10,300	-16.26%	2,520		-100.00%	31,500	129,000	309.52%	139,300
Subtotal 2300		1.74		6.76	32,300	40,300	24.77%	2,520		-100.00%	141,383	241,439	70.77%	281,739
24 INSTRUCTIONAL AIDES														
2411 Inst. Students					23,800	25,500	7.14%				21,000	36,000	71.43%	61,500
2412 Direct Inst. Prof Expt					27,596	36,000	30.45%	19,790	9,940	-49.77%				45,940
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					-107,523	-170,000	58.11%	6,045		-100.00%	1,764		-100.00%	-170,000
Subtotal 2400					-56,126	-108,500	93.31%	25,835	9,940	-61.53%	22,764	36,000	58.15%	-62,560
Total 2300 & 2400		1.74		6.76	-23,826	-68,200	186.24%	28,355	9,940	-64.94%	164,147	277,439	69.02%	219,179
TOTAL 2000	53.21	53.41	10.98	17.90	2,614,233	2,544,326	-2.67%	99,118	33,995	-65.70%	637,984	776,274	21.68%	3,354,595
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					474,524	566,823	19.45%				9,592	6,736	-29.78%	573,559
3120 STRS - Class Mgt Non Educ Admin						7,276								7,276
3130 STRS - Ed. Administrators - Cont.					77,998	75,212	-3.57%				2,285	2,649	15.95%	77,861
3131 STRS - Oth Acad Emp Non-Inst					44,347	55,774	25.77%				21,770	30,376	39.53%	86,149
3210 PERS - Acad. Instructors & Inst Aides					9,086	5,416	-40.39%							5,416
3220 PERS - Class Mgt Non Educ Admin					55,143	60,654	9.99%	8,579	2,746	-67.99%				63,400
3221 PERS - Classified Employee					230,595	208,438	-9.61%				52,036	53,909	3.60%	262,347
3222 PERS - Conf Empl - Non- Mgt					6,328	6,603	4.35%							6,603
3240 PERS - Educational Administrator														
3310 OASDHI - Acad Instruct & Instr Aides					104,960	104,531	-0.41%	287	115	-59.88%	1,686	1,184	-29.78%	105,830
3320 OASDHI - Cls Mgt Non-Ed Admin					34,797	41,920	20.47%	5,413	1,840	-66.01%				43,761
3321 OASDHI - Clss Emp					146,488	141,356	-3.50%	37		-100.00%	35,893	39,958	11.32%	181,314
3322 OASDHI - Conf. Emp - Non Mgt					3,993	4,424	10.80%							4,424
3330 Medicare														
3340 OASDHI - Educational Administrators					13,709	13,219	-3.57%				402	466	15.95%	13,685
3341 OASDHI - Oth Acad Emp Non-Inst					7,794	9,803	25.77%				3,826	5,339	39.53%	15,141
3410 H&W Acad. Instructors & Aides					681,667	709,506	4.08%				18,463	13,030	-29.43%	722,536
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					71,126	111,686	57.03%	14,225	7,196	-49.41%				118,882
3421 H&W Classified Employees					549,543	539,337	-1.86%				132,081	142,582	7.95%	681,919
3422 H&W Conf. Emp - Non Mgt					14,225	14,393	1.18%							14,393
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					124,920	111,974	-10.36%				3,107	3,584	15.35%	115,558
3441 H&W - Oth Acad. Emp - Non-Inst					78,249	91,916	17.47%				19,737	21,386	8.35%	113,302
3443 H&W-Educational Adm Cont - Retired														

CERRO COSO COMMUNITY COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2012-13	GU001 Adopted Budget 2013-14	% Change	CE Adopted Budget 2012-13	CE Adopted Budget 2013-14	% Change	Restricted Adopted Budget 2012-13	Restricted Adopted Budget 2013-14	% Change	Total FY 2013-14
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014										
3490	Retiree Benefits													
3491	Retiree Benefits: Non-Instructional													
3510	SUI-Acad Instl Aides (Dir)			113,095	3,479	-96.92%	319	5	-98.44%	1,872	41	-97.82%	3,525	
3520	SUI-Class Mgt Non-Educ. Admin.			7,323	310	-95.77%	1,139	12	-98.94%				322	
3521	SUI - Class Emp			31,638	947	-97.01%	41		-100.00%	8,136	315	-96.13%	1,262	
3522	SUI - Conf Emp - Non Mgt			840	29	-96.56%							29	
3540	SUI - Educational Administrators			15,221	456	-97.01%				446	16	-96.40%	472	
3541	SUI - Oth Acad Emp - Non Instl			8,654	338	-96.09%				4,249	184	-95.67%	522	
3610	WC - Acad Inst & Instl Aides (Dir)			59,911	60,764	1.42%	168	86	-48.59%	1,166	1,024	-12.25%	61,874	
3620	WC - Class Mgt Non-Educational Adm.			3,866	5,389	39.39%	601	209	-65.21%				5,599	
3621	WC - Class Emp			16,865	16,730	-0.80%	21		-100.00%	5,230	6,438	23.11%	23,168	
3622	Conf Emp - Non Mgt			444	503	13.41%							503	
3640	WC - Educational Administrators			8,036	7,931	-1.30%				235	279	18.68%	8,211	
3641	WC-Oth Acad Emp - Non Instructional			4,569	5,882	28.73%				2,241	3,203	42.96%	9,085	
3710	DefBen-Acad Inst & Instl Aides (Dir)			57,494	178	-99.69%	950	368	-61.28%				546	
3720	DefBen-Class Mgt - Non-Educ Admin													
3721	DefBen - Class Emp			2,975	1,832	-38.42%	121		-100.00%	2,141	4,908	129.27%	6,740	
3722	DefBen - Conf Emp - Non Mat													
3741	DefBen - Oth Acad Emp - Non Instrl													
3808	Instructional --- benefit Reserve													
3818	Non Instructional -- Benefit Reserve													
3910	Otr Benf. - Acad. Instruct. & Aides			10,836	9,692	-10.56%				292	179	-38.75%	9,871	
3920	OTHBEN-Class Mgt (Non-Educ Admin)			1,107	1,483	33.93%	221	87	-60.89%				1,569	
3921	Otr Benf. - Class Employee			7,059	6,115	-13.38%				1,605	1,562	-2.69%	7,677	
3922	OTHBEN - Conf Emp - Non Mgt			214	194	-9.16%							194	
3929	Classified Benefit Abatement													
3940	Otr Benf. - Educational Administrators			1,944	1,512	-22.21%				48	57	16.92%	1,569	
3941	OTHBEN - Oth Acad Emp (Noninstrl)			1,238	1,262	1.94%				312	294	-5.97%	1,555	
3999	Benefit Suspense				222					9,436		-100.00%	222	
	TOTAL 3000			3,082,823	3,005,508	-2.51%	32,122	12,665	-60.57%	338,287	339,696	0.42%	3,357,869	
40	BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT													
42	MAGAZINES & PERIODICALS													
4211	Non-Library Magazines/Perdicls			2,406	2,780	15.54%				50,452	4,170	-91.73%	6,950	
	Subtotal 4200			2,406	2,780	15.54%				50,452	4,170	-91.73%	6,950	
43	SUPPLIES													
4310	Instr Supplies & Materials			90,500	92,152	1.83%	12,200	1,690	-86.14%	145,048	61,125	-57.86%	154,968	
4312	Computer Software less than \$200				2,000								2,000	
4313	Non-Instr Supplies & Materials			140,370	141,935	1.11%	3,900	999	-74.38%	95,362	78,725	-17.45%	221,659	
4314	Paper			23,200	17,500	-24.57%							17,500	
4315	Maint & Repairs Supplies			64,700	61,700	-4.64%							61,700	
4320	Vehicle Supplies - Parts			12,150	12,150								12,150	
4321	Fuel - Lubricants			11,000	11,700	6.36%							11,700	
4391	Small Equip (Less than \$200)													
	Subtotal 4300			341,920	339,137	-0.81%	16,100	2,690	-83.29%	240,410	139,850	-41.83%	481,676	
44	FOOD													
4400	Food - Non Travel, Non Cafeteria													
	Subtotal 4400													
	TOTAL 4000			344,326	341,917	-0.70%	16,100	2,690	-83.29%	290,862	144,020	-50.49%	488,626	

CERRO COSO COMMUNITY COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	% Change	CE Adopted Budget	CE Adopted Budget	% Change	Restricted Adopted Budget	Restricted Adopted Budget	% Change	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014										
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					10,500	10,177	-3.08%							10,177
5108 Temp Employment Agency Services														
5109 Child Care Services											1,000	500	-50.00%	500
5118 Cont Security Services					95,000	95,000								95,000
5119 Oth Non-Inst. Consulting Services						200								200
5150 Contract Instruction					75,000	83,000	10.67%							83,000
5151 Guest Lecturers/Performers					5,000	2,500	-50.00%				11,000	14,695	33.59%	17,195
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services														
Subtotal 5100					185,500	190,877	2.90%				12,000	15,195	26.62%	206,071
52 TRAVEL														
5209 Non-Employee Travel					8,500		-100.00%							
5212 Student Travel					49,000	40,077	-18.21%				5,900	1,400	-76.27%	41,477
5220DT Employee Travel					25,370	27,535	8.53%		2,000		7,187	8,480	17.99%	38,015
5220 Employee Travel					71,743	100,674	40.33%	1,200		-100.00%	138,877	111,790	-19.50%	212,464
5230 Food/Meetings					5,700	9,200	61.40%				13,687	24,396	78.24%	33,596
Subtotal 5200					160,313	177,486	10.71%	1,200	2,000	66.67%	165,651	146,066	-11.82%	325,552
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					30,185	31,006	2.72%					1,050		32,056
5310 Consortium Dues/Memberships						350								350
Subtotal 5300					30,185	31,356	3.88%					1,050		32,406
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins														
5406 Student Insurance														
5407 Insurance Deductibles														
Subtotal 5400														
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					150	100	-33.33%							100
5520 Natural Gas/ LPG					165,000	165,000								165,000
5530 Light - Electricity					315,000	315,000								315,000
5540 Water - Sanitation					251,000	249,500	-0.60%							249,500
5550 Disposal Services					15,000	16,000	6.67%							16,000
5560 Hazardous Waste Disposal					10,000	10,000								10,000
5570 Pest Control Services					6,000	6,500	8.33%							6,500
5581 Telephone Services					62,200	60,200	-3.22%							60,200
5583 Data Communication Services														
5590 Other Utilities														
Subtotal 5500					824,350	822,300	-0.25%							822,300
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					3,535	3,000	-15.14%							3,000
5603 Rental of Facilities					84,400	104,321	23.60%					450		104,771
5604 Film Rentals														
5608 Operating Leases/Contracts (cars, copiers etc.)					14,600	14,400	-1.37%							14,400
5610 Rental of Equipment														
5620 Rent, Lease of Facilities.														

CERRO COSO COMMUNITY COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
5630 Rent Lease Films					57,121	58,570	2.54%				9,923	16,589	67.18%	75,159
5650 Software Licensing/Maintenance Svcs														
5651 Internet Access														
5661 Computer Maintenance														
5662 Computer Maintenance Agreement														
5672 Equipment Repairs														
5681 Grounds Maintenance					5,500	5,000	-9.09%							5,000
5683 Building Maintenance					95,500	119,890	25.54%							119,890
5684 Vehicle Repairs & Maintenance					12,500	11,000	-12.00%							11,000
5685 Computer Hardware Maint Agreements														
5686 Oth Equipment Maint Agreements					33,929	32,300	-4.80%				839	923	9.99%	33,223
5690 Other Maintenance/Repairs					26,265	28,800	9.65%							28,800
5691 Other Maintenance Contracts					11,000	12,000	9.09%							12,000
Subtotal 5600					344,350	389,281	13.05%				10,762	17,962	66.90%	407,243
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit														
5720 Trustee Elections														
5731 Attorney Fees - Oth														
5732 Attorney Fees - Collective Bargaining														
5733 Legal Advertising														
5740 Settlement Expense														
5790 Other Professional Fees												15,580		15,580
Subtotal 5700												15,580		15,580
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					7,000	2,000	-71.43%				1,350		-100.00%	2,000
5813 Physical Examinations/Tests					3,000	2,750	-8.33%							2,750
5820 Postage/Express Overnight Svcs					33,930	31,420	-7.40%	450		-100.00%		100		31,520
5830 Bank Charges														
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense														
5838 Collection Services														
5840 Interest - Current Debit														
5860 General Advertising					32,600	27,600	-15.34%	4,000		-100.00%		862		28,462
5861 Printing/Duplicating Services					20,000	4,500	-77.50%	3,000		-100.00%		1,500		6,000
5870 Cash Over/Short					100	100								100
5880 Taxes/Licenses/Permits					8,740	8,790	0.57%							8,790
5881 Sales Tax Expense														
5890 Other Services & Expenses					11,800	12,750	8.05%	3,000		-100.00%	46,382	71,624	54.42%	84,374
5899 Contingencies Account - Budget Only											223,763	472,145	111.00%	472,145
5899a Unallocated Deductions/Additions														
Subtotal 5800					117,170	89,910	-23.27%	10,450		-100.00%	271,495	546,231	101.19%	636,141
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement														
5912 Transfer Out - Indr Cost (Expense)												14,318	-100.00%	
Subtotal 5900												14,318	-100.00%	
TOTAL 5000					1,661,868	1,701,210	2.37%	11,650	2,000	-82.83%	474,226	742,082	56.48%	2,445,292
TOTAL 1000 - 5000					16,018,372	16,051,247	0.21%	158,991	51,350	-67.70%	2,149,193	2,484,014	15.58%	18,586,611
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														

CERRO COSO COMMUNITY COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2012-13	GU001 Adopted Budget 2013-14	% Change	CE Adopted Budget 2012-13	CE Adopted Budget 2013-14	% Change	Restricted Adopted Budget 2012-13	Restricted Adopted Budget 2013-14	% Change	Total FY 2013-14
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014										
6120 Site Improvement												25,000		25,000
Subtotal 6100												25,000		25,000
62 BUILDINGS														
6210 Buildings Construction					85,500	100,000	16.96%					40,000		140,000
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings					3,500	3,500								3,500
6216 Bldg Cost of Purchase														
Subtotal 6200					89,000	103,500	16.29%					40,000		143,500
63 BOOKS - LIBRARY														
6310 Library Books					10,000	14,000	40.00%					8,000		22,000
6311 Magazines & Periodicals					45,000	35,000	-22.22%							35,000
Subtotal 6300					55,000	49,000	-10.91%					8,000		57,000
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					42,800	118,300	176.40%				110,000	38,000	-65.45%	156,300
6412FA Computer/Tech Equipment												7,342		7,342
6413 Autos & Buses														
6414 Furniture												52,000		52,000
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					4,200	15,479	268.55%				32,000	86,580	170.56%	102,059
6419FA Other Equipment					8,000		-100.00%				3,336	22,000	559.43%	22,000
Subtotal 6410					55,000	133,779	143.23%				145,336	205,922	41.69%	339,701
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					55,000	133,779	143.23%				145,336	205,922	41.69%	339,701
6900 Capital Outlay Abatement														
TOTAL 6000					199,000	286,279	43.86%				145,336	278,922	91.91%	565,201
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction														
7111 Debt Interest & Other Charges														
Subtotal 7100														
INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,407,068	3,607,287	5.88%				45,000		-100.00%	3,607,287
7205 Intrafund Transfers In														
Subtotal 7200					3,407,068	3,607,287	5.88%				45,000		-100.00%	3,607,287

CERRO COSO COMMUNITY COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
73 TRANSFERS														
7312 Interfund - Out						599								599
7410 Other Transfers														
Subtotal 7300 & 7400						599								599
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											133,125	159,418	19.75%	159,418
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											133,125	159,418	19.75%	159,418
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											174,915	162,127	-7.31%	162,127
Subtotal 7600											174,915	162,127	-7.31%	162,127
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					2,421,839	3,685,921	52.20%	45,254	10,477	-76.85%				3,696,398
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					2,421,839	3,685,921	52.20%	45,254	10,477	-76.85%				3,696,398
TOTAL 7000					5,828,907	7,293,807	25.13%	45,254	10,477	-76.85%	353,040	321,545	-8.92%	7,625,829
TOTAL EXPENDITURES, OTHER OUTGO					22,046,279	23,631,333	7.19%	204,245	61,827	-69.73%	2,647,570	3,084,480	16.50%	26,777,640
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	200.61	198.58	13.92	20.58	22,046,279	23,631,333	7.19%	204,245	61,827	-69.73%	2,647,570	3,084,480	16.50%	26,777,640

PORTERVILLE COLLEGE

PORTERVILLE COLLEGE

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

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

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

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

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

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

FOCUSING ON STUDENT SUCCESS

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

In 2012-13, the College formed a task force to conduct a thorough examination of programs and services as part of the ongoing efforts to improve student success rates. This task force included administrators, faculty, classified staff, and students focused on

enhancing academic and support services. Additionally, the College participated in the Research and Planning Group for California Community Colleges' (RP Group) Student Support (Re)defined study. In 2013-14, the College will integrate the task force and RP Group's recommendations with the Achieving the Dream™ Program to drive student interventions that close achievement gaps.

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

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

The College continues to position itself to meet the growing and changing needs of the community. This includes exploring course offerings through Community Service or Contract Education and pursuing grant opportunities. This approach assists with securing additional resources to serve the needs of the local community.

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, faculty projects, and campus-wide projects. This synergy between the College and community promotes an academically-focused and student-centered learning environment

PORTERVILLE COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
EXPENDITURES AND TRANSFERS														
11 CERTIFICATED SALARIES														
110 REGULAR TEACHING														
1100 Acad. - Reg Schedule	49.88	48.63		3.50	4,397,408	4,079,471	-7.23%					328,775		4,408,246
1101 Acad. Emp. Non-Inst., Non-Adm.	1.60	1.60			145,956	38,801	-73.42%							38,801
1108 Instructional - Salary Reserve														
1110 Acad. Emp Admin.	2.56	2.99			255,677	259,029	1.31%							259,029
1118 Non-Instructional - Salary Reserve														
Subtotal 1100	54.04	53.22		3.50	4,799,041	4,377,300	-8.79%					328,775		4,706,076
12 REGULAR NON-TEACHING														
1214 Educational Administrators - Cont.	6.50	6.50	0.50	0.53	791,614	823,801	4.07%				66,945	72,854	8.83%	896,656
1231 Counselors Contract	2.07	1.95	3.88	3.00	213,953	202,531	-5.34%				363,642	283,730	-21.98%	486,262
1241 Librarians - Contract	1.00	1.00			100,758	100,979	0.22%							100,979
1251 Acad. Non-Inst Cont.	0.62	0.62	0.38	0.38	67,850	67,999	0.22%				41,586	41,677	0.22%	109,676
Subtotal 1200	10.19	10.07	4.76	3.91	1,174,175	1,195,311	1.80%				472,173	398,261	-15.65%	1,593,573
Total 1100 & 1200	64.23	63.29	4.76	7.41	5,973,216	5,572,611	-6.71%				472,173	727,037	53.98%	6,299,648
13 INSTRUCTIONAL SALARIES - NON-REG														
1310 Adjunct Acad. Emp - Non-Cont.	29.37	37.46	0.21	0.53	925,000	1,180,075	27.58%				6,720	16,600	147.02%	1,196,675
1311 Acad. Emp. - Temp Cont.	0.10	0.10			2,995	3,070	2.50%							3,070
1320 Acad. Emp. - Intersession	6.98	6.98	0.07	1.82	220,000	220,000					2,100	57,440	2635.24%	277,440
1330 Acad. Emp. - Overload	11.11	10.86	2.76	0.29	350,000	342,000	-2.29%				86,900	9,000	-89.64%	351,000
1340 Oth Acad. Empl. - Stipends	0.97	2.34	3.49	2.00	30,452	73,782	142.29%				109,821	63,032	-42.61%	136,814
Subtotal 1300	48.52	57.74	6.53	4.64	1,528,447	1,818,927	19.00%				205,541	146,072	-28.93%	1,964,999
14 OTHER NON-TEACHING														
1410 Educational Administrators - Non-Cont.														
1419 Acad. Emp - Non-Inst. Non Cont.					69,500	81,286	16.96%				77,143	204,363	164.91%	285,649
1999 Certificated Salary Abatement														
Subtotal 1400					69,500	81,286	16.96%				77,143	204,363	164.91%	285,649
Total 1300 & 1400	48.52	57.74	6.53	4.64	1,597,947	1,900,213	18.92%				282,684	350,434	23.97%	2,250,648
TOTAL 1000	112.75	121.03	11.29	12.05	7,571,162	7,472,825	-1.30%				754,856	1,077,471	42.74%	8,550,296
20 CLASSIFIED SALARIES														
21 CLASSIFIED SERVICE, NON-INST.														
2110 Board of Trustees														
2110 Classified Mngmnt (Non-Ed)	5.38	4.38	1.10	2.10	440,559	392,421	-10.93%				69,277	76,007	9.71%	468,427
2190 Confidential Employee - Non Mgt	1.00	1.00			74,556	74,556								74,556
2191 Clls Non-Inst. Emp Reg Salary Sched	36.26	35.85	10.65	16.90	1,664,120	1,671,743	0.46%				540,143	427,604	-20.83%	2,099,347
2199 Classified Salary Abatement					-51,065	-51,065								-51,065
Subtotal 2100	42.63	41.23	11.75	19.00	2,128,170	2,087,656	-1.90%				609,420	503,611	-17.36%	2,591,266
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide FL Direct Inst.	2.90	2.82	0.44	0.20	139,117	141,512	1.72%				23,918	10,551	-55.89%	152,063
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200	2.90	2.82	0.44	0.20	139,117	141,512	1.72%				23,918	10,551	-55.89%	152,063

PORTERVILLE COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	Total
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
Total 2100 & 2200	45.53	44.05	12.19	19.20	2,267,288	2,229,167	-1.68%				633,338	514,162	-18.82%	2,743,329
23 NON-INSTRUCTIONAL														
2310 Non-Mgt - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	1.68	1.05	16.52	18.50	28,017	17,517	-37.48%				274,918	307,860	11.98%	325,377
2393 Clss Non-Inst. Overtime					9,500	7,500	-21.05%				28,125	28,125		7,500
2394 Non-Admin., Non-Inst. Prof Expt											32,880	70,799	115.32%	28,125
2399 Clss Oth - Temp					7,148	2,000	-72.02%							72,799
Subtotal 2300	1.68	1.05	16.52	18.50	44,664	27,017	-39.51%				335,923	406,784	21.09%	433,801
24 INSTRUCTIONAL AIDES														
2411 Inst. Students		0.72	0.99	2.87		12,000					16,500	47,730	189.27%	59,730
2412 Direct Inst. Prof Expt					37,000	49,700	34.32%				340,078	306,377	-9.91%	356,077
2419 Inst Aide - Temp Direct Inst.					6,164		-100.00%							
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					-148,715	109,989	-173.96%				101,163	92,670	-8.39%	202,659
Subtotal 2400		0.72	0.99	2.87	-105,551	171,689	-262.66%				457,741	446,777	-2.40%	618,466
Total 2300 & 2400	1.68	1.77	17.51	21.37	-60,887	198,708	-426.35%				793,664	853,561	7.55%	1,052,267
TOTAL 2000	47.21	45.82	29.70	40.57	2,206,401	2,427,873	10.04%				1,427,002	1,367,723	-4.15%	3,795,596
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides					470,206	461,811	-1.79%				9,083	31,210	243.61%	493,021
3120 STRS - Class Mgt Non Educ Admin					5,840									
3130 STRS - Ed. Administrators - Cont.					65,308	67,964	4.07%				5,193	6,010	15.74%	73,974
3131 STRS - Oth Acad Emp Non-Inst					29,554	21,931	-25.79%				27,386	44,378	62.05%	66,309
3210 PERS - Acad. Instructors & Inst Aides					16,116	11,166	-30.72%							11,166
3220 PERS - Class Mgt Non Educ Admin					38,244	38,030	-0.56%				8,398	8,678	3.32%	46,708
3221 PERS - Classified Employee					193,818	185,511	-4.29%				46,773	47,998	2.62%	233,509
3222 PERS - Conf Empl - Non- Mgt					9,038	8,512	-5.82%							8,512
3240 PERS - Educational Administrator					8,225	7,763	-5.62%				5,041	4,758	-5.62%	12,522
3310 OASDHI - Acad Instruct & Instr Aides					103,012	96,934	-5.90%				7,010	11,147	59.02%	108,081
3320 OASDHI - Cls Mgt Non-Ed Admin					25,947	26,342	1.52%				5,300	5,815	9.71%	32,157
3321 OASDHI - Clss Emp					123,846	126,598	2.22%				31,892	37,264	16.84%	163,863
3322 OASDHI - Conf. Emp - Non Mgt					5,704	5,704								5,704
3330 Medicare														
3340 OASDHI - Educational Administrators					11,478	11,945	4.07%				913	1,056	15.74%	13,002
3341 OASDHI - Oth Acad Emp Non-Inst					10,385	9,154	-11.86%				9,485	8,851	-6.68%	18,005
3410 H&W Acad. Instructors & Aides					804,917	753,205	-6.42%				12,318	55,226	348.32%	808,431
3411 H&W-Acad Instr & Insl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					69,703	56,971	-18.27%				15,648	16,074	2.72%	73,045
3421 H&W Classified Employees					479,296	501,024	4.53%				127,408	140,806	10.52%	641,830
3422 H&W Conf. Emp - Non Mgt					28,450	14,616	-48.63%							14,616
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														

PORTERVILLE COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
3440 H&W Educational Administrators					90,093	93,968	4.30%				7,113	8,456	18.89%	102,424
3441 H&W - Oth Acad. Emp - Non-Instrl					50,673	37,106	-26.77%				47,313	47,870	1.18%	84,977
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)					105,086	12,944	-87.68%				7,716	6,201	-19.64%	19,145
3520 SUI-Clss Mgt Non-Educ. Admin.					7,093	196	-97.23%				1,115	38	-96.59%	234
3521 SUI - Clss Emp					27,397	894	-96.74%				8,822	1,787	-79.74%	2,682
3522 SUI - Conf Emp - Non Mgt					1,200	37	-96.89%							37
3540 SUI - Educational Administrators					12,745	412	-96.77%				1,013	36	-96.41%	448
3541 SUI - Oth Acad Emp - Non Instl					6,860	522	-92.38%				6,328	1,553	-75.45%	2,076
3610 WC - Acad Inst & Instl Aides (Dir)					55,284	55,833	0.99%				4,199	6,783	61.54%	62,616
3620 WC - Clss Mgt Non-Educational Adm.					3,732	3,414	-8.51%				587	661	12.69%	4,075
3621 WC - Clss Emp					14,645	16,614	13.45%				7,173	8,324	16.04%	24,938
3622 Conf Emp - Non Mgt					631	649	2.72%							649
3640 WC - Educational Administrators					6,705	7,167	6.89%				533	634	18.88%	7,801
3641 WC-Oth Acad Emp - Non Instructional					3,609	2,921	-19.07%				3,329	4,225	26.93%	7,146
3710 DefBen-Acad Inst & Instl Aides (Dir)					30,642	37,712	23.07%				15,777	15,019	-4.80%	52,731
3720 DefBen-Clss Mgt - Non-Educ Admin					1,325	2,195	65.59%							2,195
3721 DefBen - Clss Emp					4,996	4,692	-6.10%				7,465	7,322	-1.92%	12,013
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl						111								111
3808 Instructional --- benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf. - Acad. Instruct. & Aides					12,485	9,956	-20.26%				195	760	290.14%	10,716
3920 OTHBEN-Clss Mgt (Non-Educ Admin)					1,198	953	-20.49%				244	214	-12.20%	1,166
3921 Otr Benf. - Clss Employee					5,913	5,345	-9.61%				1,503	1,430	-4.87%	6,775
3922 OTHBEN - Conf Emp - Non Mgt					221	194	-12.20%							194
3929 Classified Benefit Abatement					-25,786	-25,786								-25,786
3940 Otr Benf. - Educational Administrators					1,439	1,254	-12.87%				111	121	9.02%	1,375
3941 OTHBEN - Oth Acad Emp (Noninstr)					801	509	-36.45%				748	1,312	75.32%	1,821
3999 Benefit Suspense											71,825		-100.00%	
TOTAL 3000					2,918,075	2,674,993	-8.33%				504,958	532,018	5.36%	3,207,011
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Perdicals						100					130	3,150	2323.08%	3,250
Subtotal 4200						100					130	3,150	2323.08%	3,250
43 SUPPLIES														
4310 Instr Supplies & Materials					98,443	94,669	-3.83%				37,116	36,680	-1.17%	131,349
4312 Computer Software less than \$200					1,000	1,000					5,324	2,605	-51.08%	3,605
4313 Non-Instr Supplies & Materials					132,403	138,293	4.45%				60,417	76,082	25.93%	214,375
4314 Paper					17,597	17,597								17,597
4315 Maint & Repairs Supplies														
4320 Vehicle Supplies - Parts					3,700	5,478	48.05%							5,478
4321 Fuel - Lubricants					14,600	24,560	68.22%				10,000	10,000		34,560
4391 Small Equip (Less than \$200)														
Subtotal 4300					267,742	281,596	5.17%				112,857	125,367	11.08%	406,963
44 FOOD														

PORTERVILLE COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
4400 Food - Non Travel, Non Cafeteria						500						300		800
Subtotal 4400						500						300		800
TOTAL 4000					267,742	282,196	5.40%				112,987	128,817	14.01%	411,013
50 SERVICES /UTILITIES/ AND OPERATING EXPENSES														
51 SERVICES														
5107 Athletic Officials					15,770	12,305	-21.97%							12,305
5108 Temp Employment Agency Services														
5109 Child Care Services											21,563	30,000	39.13%	30,000
5118 Cont Security Services					8,050	8,050					500	500		8,550
5119 Oth Non-Inst. Consulting Services					11,900	70,351	491.19%				15,000		-100.00%	70,351
5150 Contract Instruction														
5151 Guest Lecturers/Performers					2,900	400	-86.21%				3,900		-100.00%	400
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services						35,100					105,271	15,946	-84.85%	51,046
Subtotal 5100					38,620	126,206	226.79%				146,234	46,446	-68.24%	172,652
52 TRAVEL														
5209 Non-Employee Travel					9,726	2,000	-79.44%							2,000
5212 Student Travel					39,233	45,004	14.71%				1,463	2,000	36.71%	47,004
5220DT Employee Travel														
5220 Employee Travel					49,227	79,031	60.54%				92,283	75,682	-17.99%	154,712
5230 Food/Meetings					12,067	7,820	-35.19%				6,540	4,226	-35.38%	12,047
Subtotal 5200					110,253	133,855	21.41%				100,286	81,908	-18.33%	215,763
53 MEMBERSHIP/DUES														
5300 Institutional Dues/Memberships					30,931	33,134	7.12%				2,150	900	-58.14%	34,034
5310 Consortium Dues/Memberships														
Subtotal 5300					30,931	33,134	7.12%				2,150	900	-58.14%	34,034
54 INSURANCE														
5400 Comprehensive/Liability/Prpty/Auto/Ins														
5406 Student Insurance														
5407 Insurance Deductibles														
Subtotal 5400														
55 UTILITIES & MAINTENANCE														
5501 Laundry Services					24,000	23,222	-3.24%				1,000	1,000		24,222
5520 Natural Gas/ LPG					50,000	50,000								50,000
5530 Light - Electricity					368,000	408,000	10.87%							408,000
5540 Water - Sanitation					45,000	45,000								45,000
5550 Disposal Services					18,000	18,000					3,000	3,341	11.38%	21,341
5560 Hazardous Waste Disposal					2,915	5,450	86.95%							5,450
5570 Pest Control Services					4,200	3,240	-22.87%							3,240
5581 Telephone Services					13,300	13,300								13,300
5583 Data Communication Services														
5590 Other Utilities					291	291								291
Subtotal 5500					525,707	566,503	7.76%				4,000	4,341	8.53%	570,844
56 RENTS - LEASES - REPAIRS														
5602 Rental of Equip/Utility Vehicles					12,826	14,699	14.60%				1,000	1,347	34.66%	16,045
5603 Rental of Facilities														

PORTERVILLE COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
5604														
5608					2,675	2,675								2,675
5610														
5620														
5630														
5650					84,315	86,437	2.52%				43,224	33,083	-23.46%	119,520
5651														
5661														
5662														
5672														
5681					42,000	52,000	23.81%				5,000	5,000		57,000
5683					34,850	38,825	11.41%							38,825
5684					11,300	11,300								11,300
5685					30,000	30,000								30,000
5686					16,000	16,000								16,000
5690					22,208	22,021	-0.84%				17,372	18,747	7.92%	40,768
5691					20,000	20,000						675		20,675
					276,174	293,956	6.44%				66,596	58,852	-11.63%	352,808
57														
5700														
5720														
5731														
5732														
5733														
5740														
5790														
58														
5810											2,200		-100.00%	
5813														
5820					9,300	9,575	2.96%				1,775	1,850	4.23%	11,425
5830														
5831														
5832														
5835														
5838														
5840														
5860					14,550	15,496	6.50%				2,792	3,590	28.58%	19,086
5861					3,500	3,500					850	1,550	82.35%	5,050
5870														
5880					1,267	1,267								1,267
5881														
5890					11,650	8,726	-25.10%				262,984	19,170	-92.71%	27,896
5899					16,600	20,600	24.10%				350,704	86,465	-75.35%	107,065
5899a														
					56,867	59,164	4.04%				621,305	112,625	-81.87%	171,789
59														
5911											1,685	945	-43.92%	945
5912														
											1,685	945	-43.92%	945
TOTAL 5000					1,038,551	1,212,819	16.78%				942,257	306,016	-67.52%	1,518,835

PORTERVILLE COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
TOTAL 1000 - 5000					14,001,931	14,070,707	0.49%				3,742,060	3,412,046	-8.82%	17,482,752
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement					80,224	100,000	24.65%				17,273		-100.00%	100,000
Subtotal 6100					80,224	100,000	24.65%			24.65%	17,273		-100.00%	100,000
62 BUILDINGS														
6210 Buildings Construction														
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection					2,585	1,150	-55.51%							1,150
6215 Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					2,585	1,150	-55.51%							1,150
63 BOOKS - LIBRARY														
6310 Library Books					20,900	20,700	-0.96%							20,700
6311 Magazines & Periodicals					5,000	5,000								5,000
Subtotal 6300					25,900	25,700	-0.77%							25,700
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					59,059	61,959	4.91%				30,200	22,097	-26.83%	84,056
6412FA Computer/Tech Equipment					22,256	22,256					40,900	110,000	168.95%	132,256
6413 Autos & Buses														
6414 Furniture						2,000								2,000
6414FA Other Equipment														
6415 Lease Purchase														
6416 Software over \$1000														
6419 Other Equipment					13,235	9,135	-30.98%				3,013	27,578	815.20%	36,713
6419FA Other Equipment						6,000					21,803		-100.00%	6,000
Subtotal 6410					94,550	101,350	7.19%				95,916	159,675	66.47%	261,025
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip														
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420														
Subtotal 6400					94,550	101,350	7.19%				95,916	159,675	66.47%	261,025
6900 Capital Outlay Abatement														
TOTAL 6000					203,259	228,200	12.27%				113,189	169,675	41.07%	387,875
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt														
7110 Debt Reduction														

PORTERVILLE COLLEGE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
7111 Debt Interest & Other Charges														
Subtotal 7100														
72 INTRAFUND TRANSFERS OUT														
7201 Intrafund Transfers Out					3,235,224	3,422,601	5.79%							3,422,601
7205 Intrafund Transfers In														
Subtotal 7200					3,235,224	3,422,601	5.79%							3,422,601
73 TRANSFERS														
7312 Interfund - Out					112,916	139,437	23.49%							139,437
7410 Other Transfers														
Subtotal 7300 & 7400					112,916	139,437	23.49%							139,437
75 STUDENT FINANCIAL AID														
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											11,648	12,000	3.02%	12,000
7502 Scholarships														
7503 Outside Scholarships														
7509 Other														
Subtotal 7500											11,648	12,000	3.02%	12,000
76 OTHER PAYMENTS														
7601 In-Lieu of Transp. Allowance														
7602 Oth Student Aide (Non-cash)											196,468	157,700	-19.73%	157,700
Subtotal 7600											196,468	157,700	-19.73%	157,700
79 RESERVE FOR CONTINGENCIES														
7910 Districtwide (minimum 5%)														
7910 Contingencies (Banked Load, Vac. Accrual)														
7910 Minor Emergencies (Colleges/District Office)					3,701,563	3,544,499	-4.24%							3,544,499
7911 Student Development Reserves														
7921 Board Approved Carryover Funds														
7921 Revolving Cash Funds														
Subtotal 7900					3,701,563	3,544,499	-4.24%							3,544,499
TOTAL 7000					7,049,703	7,106,537	0.81%				208,116	169,700	-18.46%	7,276,237
TOTAL EXPENDITURES, OTHER OUTGO					21,254,893	21,405,444	0.71%				4,063,365	3,741,421	-7.92%	25,146,865
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	159.96	166.86	40.98	52.62	21,254,893	21,405,444	0.71%				4,063,365	3,741,421	-7.92%	25,146,865

DISTRICT OFFICE

DISTRICT OFFICE OPERATIONS

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

The District Office provides the following support to the colleges:

- **Chancellor's Office:** Serves as liaison with the State Chancellor's Office and with the KCCD Board of Trustees; provides district-wide strategic direction and leadership; develops and implements district board policies and procedures; coordinates district general legal counsel, serves as liaison with local and federal agencies; conducts internal audit activities; provides institutional research and reporting; reports analysis and implementation of legislation and regulations and external and governmental affairs.
- **Educational Services:** Directs strategic and tactical planning; coordinates instructional and student services programs; serves as accreditation liaison with the colleges; coordinates workforce and economic development programs, monitors compliance with state and federal regulations and reporting; and serves as liaison with local, state and national agencies.
- **Business Services:** Facilitates district-wide development of accounting systems and procedures, compliance and budget control, risk management, coordination of all external audits, investment and cash flow management and reporting, mandated costs, purchasing and financial regulatory reporting, district-wide contract approvals and administration, fixed assets, and preparation of the district-wide financial statements, in accordance with generally accepted accounting principles.
- **Human Resources:** Provides district-wide services to all employees; serves as internal consultants to management, functioning as an advocate of employees; facilitates employment benefits and labor relations (including collective bargaining) for all employee groups; recruits new employees; maintains staff diversity; supports activities related to health and safety, workers compensation, training, labor contract administration, payroll, grievances, and compliance with federal, state and local labor laws, policy and procedures.
- **Information Technology:** Supports information technology efforts of the three colleges and their centers, for more than 36,000 students, about 2,000 faculty and staff, and 3,600 computers; supports administrative technology needs of college and district operations.
- **Facilities:** Provides district-wide facilities planning and construction management services, including district-wide capital outlay and scheduled maintenance projects for new

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

- **District Operation Funding Priorities for 2013-14:**

- Complete implementation of e-procurement purchasing
- Implement improved contract management technology
- Continue district-wide organizational and staff development
- Restore Vice Chancellor of Educational Services and Vice Chancellor of Operations positions
- Complete centralization of Research & Reporting
- Implement Achieving the Dream Project
- Information Technology enhancements
 - Replace end-of-life district-wide servers, video conferencing and telecommunication equipment
 - Enhance and expand district-wide emergency response equipment
 - Increase IT Finance Support Analyst resources
 - Enhance network security
 - Increase Research and Reporting Analyst resources
 - Complete implementation of facilities reporting tools

DISTRICT OFFICE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
EXPENDITURES AND TRANSFERS														
11	CERTIFICATED SALARIES													
110	REGULAR TEACHING													
1100	Acad. - Reg Schedule													
1101	0.50	0.65			37,118	101,686	173.95%							101,686
1108	Instructional - Salary Reserve													
1110	Acad. Emp Admin.													
1118	Non-Instructional - Salary Reserve													
	0.50	0.65			37,118	101,686	173.95%							101,686
12	REGULAR NON-TEACHING													
1214	3.61	3.02	2.39	1.40	536,749	568,609	5.94%				245,422	145,881	-40.56%	714,489
1231	Counselors Contract													
1241	Librarians - Contract													
1251	Acad. Non-Inst Cont.													
	3.61	3.02	2.39	1.40	536,749	568,609	5.94%				245,422	145,881	-40.56%	714,489
	4.11	3.67	2.39	1.40	573,867	670,295	16.80%				245,422	145,881	-40.56%	816,175
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													
14	OTHER NON-TEACHING													
1410	0.17				6,215	12,600	-100.00%							12,600
1419	Acad. Emp - Non-Inst. Non Cont.													
1999	Certificated Salary Abatement													
	0.17				18,815	12,600	-33.03%							12,600
	0.17				18,815	12,600	-33.03%							12,600
	4.28	3.67	2.39	1.40	592,682	682,895	15.22%				245,422	145,881	-40.56%	828,775
20	CLASSIFIED SALARIES													
21	CLASSIFIED SERVICE, NON-INST.													
2110	Board of Trustees													
2110	16.17	19.07	3.00	1.00	1,843,482	2,083,234	13.01%		92,846		256,145	88,204	-65.56%	2,264,284
2190	7.00	7.00			466,240	477,644	2.45%							477,644
2191	50.85	56.15	2.75	1.50	3,081,229	3,332,600	8.16%	77,802	142,196	82.77%	123,182	93,295	-24.26%	3,568,091
2199	Classified Salary Abatement													

DISTRICT OFFICE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Adopted Budget	%	CE Adopted Budget	CE Adopted Budget	%	Restricted Adopted Budget	Restricted Adopted Budget	%	Total
	Unrst	Unrst	Rest	Rest										
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	2013-14	Change	FY 2013-14
Subtotal 2100	74.02	82.22	5.75	2.50	5,390,951	5,893,478	9.32%	77,802	235,042	202.10%	379,326	181,498	-52.15%	6,310,018
22 CLASSIFIED SERVICE, INST. AID														
2211 Inst. Aide Ft Direct Inst.														
2291 Inst. Aide FT, Oth-In-Direct Inst.														
2292 Limited Benefit Employee														
Subtotal 2200														
Total 2100 & 2200	74.02	82.22	5.75	2.50	5,390,951	5,893,478	9.32%	77,802	235,042	202.10%	379,326	181,498	-52.15%	6,310,018
23 NON-INSTRUCTIONAL														
2310 Non-Mgt. - Temp														
2311 Admin., Non-Inst Prof Expt														
2391 Substitutes--Short Term														
2392 Non-Inst. Students	0.45	1.65			7,419	27,419	269.58%							27,419
2393 Class Non-Inst. Overtime					14,000	12,000	-14.29%							12,000
2394 Non-Admin., Non-Inst. Prof Expt					12,000	12,000		86,314	146,850	70.13%	535,752	24,676	-95.39%	183,526
2399 Class Oth - Temp					22,550	15,000	-33.48%							15,000
Subtotal 2300	0.45	1.65			55,969	66,419	18.67%	86,314	146,850	70.13%	535,752	24,676	-95.39%	237,945
24 INSTRUCTIONAL AIDES														
2411 Inst. Students														
2412 Direct Inst. Prof Expt														
2419 Inst Aide - Temp Direct Inst.														
2491 Inst Readers Temp														
2492 Inst Students Temp, Oth Indr Inst.														
2493 Inst Aide Overtime Temp														
2494 Inst Sign Language Intrp Temp														
2495 Inst Oth Indr Prof Expt														
2499 Oth Indr Inst Temp														
2900 Classified Abatement														
2999 Salary Budget Control						(29,750)								-29,750
Subtotal 2400						(29,750)								-29,750
Total 2300 & 2400	0.45	1.65			55,969	36,669	-34.48%	86,314	146,850	70.13%	535,752	24,676	-95.39%	208,195
TOTAL 2000	74.47	83.87	5.75	2.50	5,446,920	5,930,147	8.87%	164,115	381,892	132.70%	915,078	206,174	-77.47%	6,518,213
30 STAFF BENEFITS														
3110 STRS - Acad. Instructors & Ins Aides						11,859								11,859
3120 STRS - Class Mgt Non Educ Admin														
3130 STRS - Ed. Administrators - Cont.					34,468	36,063	4.63%				20,247	12,035	-40.56%	48,098
3131 STRS - Oth Acad Emp Non-Inst					3,062		-100.00%							
3210 PERS - Acad. Instructors & Inst Aides								8,499	8,004	-5.82%				8,004
3220 PERS - Class Mgt Non Educ Admin					245,615	257,232	4.73%		10,600		31,052	10,070	-67.57%	277,902
3221 PERS - Classified Employee					373,537	381,735	2.19%	932	8,230	782.63%	14,933	10,651	-28.67%	400,617
3222 PERS - Conf Empl - Non- Mgt					48,780	46,857	-3.94%							46,857

DISTRICT OFFICE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
3240 PERS - Educational Administrator														
3310 OASDHI - Acad Instruct & Instr Aides						5,799		5,363	5,363					11,162
3320 OASDHI - Cls Mgt Non-Ed Admin					155,356	172,724	11.18%		7,103		19,595	6,748	-65.56%	186,575
3321 OASDHI - Clss Emp					232,428	255,783	10.05%	588	5,515	837.20%	9,423	7,137	-24.26%	268,435
3322 OASDHI - Conf. Emp - Non Mgt					30,782	31,397	2.00%							31,397
3330 Medicare														
3340 OASDHI - Educational Administrators					6,058	6,338	4.63%				3,559	2,115	-40.56%	8,454
3341 OASDHI - Oth Acad Emp Non-Instrl					538		-100.00%							
3410 H&W Acad. Instructors & Aides						23,627		14,225	14,393	1.18%				38,020
3411 H&W-Acad Instr & Instl Aides(Rtrd)														
3420 H&W Clss Mgt(Non-Ed Administrators)					366,058	389,539	6.41%		14,393		42,676	14,393	-66.27%	418,324
3421 H&W Classified Employees					729,277	773,086	6.01%	3,556	28,785	709.41%	39,119	21,589	-44.81%	823,460
3422 H&W Conf. Emp - Non Mgt					85,351	86,355	1.18%							86,355
3423 H&W - Clss Mgt - Retired														
3424 H&W - Clss Retired														
3430 Life Insurance														
3440 H&W Educational Administrators					23,495	29,017	23.50%				33,406	20,105	-39.82%	49,122
3441 H&W - Oth Acad. Emp - Non-Instrl					5,833		-100.00%							
3443 H&W-Educational Adm Cont - Retired														
3490 Retiree Benefits: Instructional														
3491 Retiree Benefits: Non-Instructional														
3510 SUI-Acad Instl Aides (Dir)						58		1,129	35	-96.89%				93
3520 SUI-Clss Mgt Non-Educ. Admin.					33,025	1,161	-96.49%		46		4,124	44	-98.93%	1,251
3521 SUI - Clss Emp					49,608	1,652	-96.67%	124	36	-70.90%	1,983	47	-97.65%	1,735
3522 SUI - Conf Emp - Non Mgt					6,478	205	-96.83%							205
3540 SUI - Educational Administrators					6,726	219	-96.75%				3,951	73	-98.15%	292
3541 SUI - Oth Acad Emp - Non Instl					598		-100.00%							
3610 WC - Acad Inst & Instl Aides (Dir)						1,031		594	610	2.72%				1,641
3620 WC - Clss Mgt Non-Educational Adm.					17,374	19,821	14.08%		808		2,170	767	-64.63%	21,396
3621 WC - Clss Emp					26,132	29,121	11.44%	65	627	862.61%	1,043	812	-22.21%	30,560
3622 Conf Emp - Non Mgt					3,408	3,571	4.77%							3,571
3640 WC - Educational Administrators					3,539	3,803	7.46%				2,079	1,269	-38.94%	5,072
3641 WC-Oth Acad Emp - Non Instructional					314		-100.00%							
3710 DefBen-Acad Inst & Instl Aides (Dir)														
3720 DefBen-Clss Mgt - Non-Educ Admin					1,210	932	-22.94%							932
3721 DefBen - Clss Emp														
3722 DefBen - Conf Emp - Non Mat														
3741 DefBen - Oth Acad Emp - Non Instrl														
3808 Instructional -- benefit Reserve														
3818 Non Instructional -- Benefit Reserve														
3910 Otr Benf.- Acad. Instruct. & Aides						315		221	221					536
3920 OTHBEN-Clss Mgt (Non-Educ Admin					27,027	27,191	0.61%		221		664	221	-66.67%	27,634
3921 Otr Benf.- Clss Employee					10,589	10,835	2.32%	32	260	722.76%	472	334	-29.26%	11,428
3922 OTHBEN - Conf Emp - Non Mgt					1,328	1,285	-3.27%							1,285
3929 Classified Benefit Abatement														
3940 Otr Benf.- Educational Administrators					609	739	21.27%				563	410	-27.27%	1,148
3941 OTHBEN - Oth Acad Emp (Noninstrl)					92		-100.00%							
3999 Benefit Suspense														

DISTRICT OFFICE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
TOTAL 3000					2,528,695	2,609,348	3.19%	35,330	105,250	197.91%	231,060	108,820	-52.90%	2,823,419
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT														
42 MAGAZINES & PERIODICALS														
4211 Non-Library Magazines/Periodicals					19,150	20,700	8.09%				5,492	3,503	-36.21%	24,203
Subtotal 4200					19,150	20,700	8.09%				5,492	3,503	-36.21%	24,203
43 SUPPLIES														
4310 Instr Supplies & Materials					5,301	2,042	-61.48%	2,000	7,378	268.90%	70,674	118,025	67.00%	127,445
4312 Computer Software less than \$200					2,500	2,500		2,000	2,000		20,200	200	-99.01%	4,700
4313 Non-Instr Supplies & Materials					116,258	101,097	-13.04%		25		50,400	6,658	-86.79%	107,780
4314 Paper														
4315 Maint & Repairs Supplies					800	800								800
4320 Vehicle Supplies - Parts														
4321 Fuel - Lubricants					5,500	5,000	-9.09%							5,000
4391 Small Equip (Less than \$200)														
Subtotal 4300					130,359	111,439	-14.51%	4,000	9,403	135.08%	141,274	124,883	-11.60%	245,725
44 FOOD														
4400 Food - Non Travel, Non Cafeteria														
Subtotal 4400														
TOTAL 4000					149,509	132,139	-11.62%	4,000	9,403	135.08%	146,766	128,386	-12.52%	269,928
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					819,350	972,750	18.72%				410,074	30,000	-92.68%	1,002,750
5150 Contract Instruction					408,281	408,281		80,520	140,000	73.87%	8,000		-100.00%	548,281
5151 Guest Lecturers/Performers											39,390		-100.00%	
5152 Music Drama Programs														
5159 Oth Instructional Consulting Services														
Subtotal 5100					1,231,231	1,384,631	12.46%	80,520	140,000	73.87%	457,464	30,000	-93.44%	1,554,631
52 TRAVEL														
5209 Non-Employee Travel					6,383	7,000	9.67%				20,968		-100.00%	7,000
5212 Student Travel									5,294		9,903	900	-90.91%	6,194
5220DT Employee Travel					15,300	15,300								15,300

DISTRICT OFFICE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
5220	Employee Travel				132,341	178,258	34.70%	23,500	21,800	-7.23%	49,235	27,035	-45.09%	227,093
5230	Food/Meetings				3,900	12,470	219.74%	2,000	1,200	-40.00%	56,212	21,550	-61.66%	35,220
	Subtotal 5200				157,924	213,028	34.89%	25,500	28,294	10.96%	136,318	49,485	-63.70%	290,807
53	MEMBERSHIP/DUES													
5300	Institutional Dues/Memberships				185,800	188,550	1.48%		1,000		12,465		-100.00%	189,550
5310	Consortium Dues/Memberships				18,130		-100.00%							
	Subtotal 5300				203,930	188,550	-7.54%		1,000		12,465		-100.00%	189,550
54	INSURANCE													
5400	Comprehensive/Liability/Prpty/Auto/Ins				479,190	485,250	1.26%							485,250
5406	Student Insurance				181,817	181,820	0.00%							181,820
5407	Insurance Deductibles				6,000	6,000								6,000
	Subtotal 5400				667,007	673,070	0.91%							673,070
55	UTILITIES & MAINTENANCE													
5501	Laundry Services													200
5520	Natural Gas/ LPG				500	200	-60.00%							165,000
5530	Light - Electricity				170,000	165,000	-2.94%							7,000
5540	Water - Sanitation				6,500	7,000	7.69%							5,000
5550	Disposal Services				3,500	5,000	42.86%							8,500
5560	Hazardous Waste Disposal				8,500	8,500								1,200
5570	Pest Control Services				1,150	1,200	4.35%							6,950
5581	Telephone Services				12,900	6,800	-47.29%	150	150					262,291
5583	Data Communication Services				262,843	262,291	-0.21%							8,500
5590	Other Utilities				8,500	8,500								464,641
	Subtotal 5500				474,393	464,491	-2.09%	150	150					
56	RENTS - LEASES - REPAIRS													
5602	Rental of Equip/ Vehicles				410	410			1,500		10,650		-100.00%	1,910
5603	Rental of Facilities				7,861	8,018	2.00%	7,000	5,300	-24.29%				13,318
5604	Film Rentals													10,000
5608	Operating Leases/Contracts (cars, copiers etc.)				10,000	10,000								
5610	Rental of Equipment													
5620	Rent, Lease of Facilities.													
5630	Rent Lease Films													
5650	Software Licns/Maint Svcs				1,077,473	1,225,310	13.72%				12,510	204	-98.37%	1,225,514
5651	Internet Access													
5661	Computer Maintenance													
5662	Computer Maintenance Agreement													
5672	Equipment Repairs													
5681	Grounds Maintenance				10,000	9,500	-5.00%							9,500
5683	Building Maintenance				50,000	50,000								50,000
5684	Vehicle Repairs & Maintenance				4,200	4,500	7.14%							4,500
5685	Computer Hardware Maint Garments				289,749	313,379	8.16%							313,379
5686	Oth Equipment Maint Agreements				59,271	57,100	-3.66%							57,100
5690	Other Maintenance/Repairs													

DISTRICT OFFICE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
5691 Other Maintenance Contracts						11,730								11,730
Subtotal 5600					1,508,964	1,689,947	11.99%	7,000	6,800	-2.86%	23,160	204	-99.12%	1,696,951
57 LEGAL/AUDIT/ELECTION														
5700 Annual Fiscal Audit					70,000	70,000								70,000
5720 Trustee Elections					40,000	50,000	25.00%							50,000
5731 Attorney Fees - Oth					287,531	282,450	-1.77%							282,450
5732 Attorney Fees - Collective Barg.														
5733 Legal Advertising					5,000	5,000								5,000
5740 Settlement Expense														
5790 Other Professional Fees											68,493			
Subtotal 5700					402,531	407,450	1.22%				68,493		-100.00%	407,450
58 OTHER SERVICES & EXPENSES														
5810 Fingerprinting Services					44,500	20,000	-55.06%							20,000
5813 Physical Examinations/Tests					8,000	8,000								8,000
5820 Postage/Express Overnight Svcs					52,520	52,220	-0.57%	100	1,100	1000.00%	2,752		-100.00%	53,320
5830 Bank Charges					175,000	155,000	-11.43%							155,000
5831 Credit Card Expenses														
5832 Returned Checks														
5835 Bad Debt Expense					2,000	2,000								2,000
5838 Collection Services														
5840 Interest - Current Debit					85,000	70,000	-17.65%							70,000
5860 General Advertising					110,000	156,300	42.09%	281	400	42.55%	96,207	3,500	-96.36%	160,200
5861 Printing/Duplicating Services					2,000	5,000	150.00%	113	16,300	14370.88%	7,249	6,962	-3.96%	28,262
5870 Cash Over/Short														
5880 Taxes/Licenses/Permits					46,200	46,700	1.08%							46,700
5881 Sales Tax Expense														
5890 Other Services & Expenses					83,534	75,189	-9.99%	7,518	18,000	139.42%	19,679	382,469	1843.54%	475,658
5899 Contingencies Account - Budget Only														
5899a Unallocated Deductions/Additions												442,670		442,670
Subtotal 5800					608,754	590,409	-3.01%	8,011	35,800	346.86%	125,887	835,601	563.77%	1,461,810
59 INDIRECT COSTS														
5911 Indirect Cost Reimbursement					-300,697	-300,697								-300,697
5912 Transfer Out - Indr Cost (Expense)									1,302		64,723	3,330	-94.85%	4,632
Subtotal 5900					-300,697	-300,697			1,302		64,723	3,330	-94.85%	-296,065
TOTAL 5000					4,954,037	5,310,879	7.20%	121,181	213,346	76.05%	888,510	918,620	3.39%	6,442,845
TOTAL 1000 - 5000					13,671,843	14,665,408	7.27%	324,626	709,891	118.68%	2,426,836	1,507,881	-37.87%	16,883,180
60 CAPITAL OUTLAY														
61 SITES & SITE IMPROVEMENT														
6120 Site Improvement						15,000								15,000
Subtotal 6100						15,000								15,000
62 BUILDINGS														

DISTRICT OFFICE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change	
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14
6210 Buildings Construction					50,000		-100.00%							
6211 Buildings Architect														
6212 Building Fees/Services														
6214 Buildings - Testing & Inspection														
6215 Additions to Buildings														
6216 Bldg Cost of Purchase														
Subtotal 6200					50,000		-100.00%							
63 BOOKS - LIBRARY														
6310 Library Books														
6311 Magazines & Periodicals														
Subtotal 6300														
64 EQUIPMENT														
641 New Equipment														
6411 Library & Audio Visual Equipment														
6412 Computer/Tech Equip					54,425	74,700	37.25%		400		9,150	6,367	-30.41%	81,467
6412FA Computer/Tech Equipment					22,000	660,000	2900.00%							660,000
6413 Autos & Buses														
6414 Furniture														
6414FA Other Equipment														
6415 Lease Purchase					132,302		-100.00%							
6416 Software over \$1000														
6419 Other Equipment					15,700	19,000	21.02%	4,648		-100.00%				19,000
6419FA Other Equipment					25,000	5,000	-80.00%							5,000
Subtotal 6410					249,427	758,700	204.18%	4,648	400	-91.39%	9,150	6,367	-30.41%	765,467
642 Equipment Replacement														
6421 Library & Audio Visual Equipment														
6422 Computer/Tech Equip								10,000		-100.00%				
6423 Autos & Buses														
6424 Furniture														
6425 Lease Purchase														
6429 Other Equipment														
Subtotal 6420								10,000		-100.00%				
Subtotal 6400					249,427	758,700	204.18%	14,648	400	-97.27%	9,150	6,367	-30.41%	765,467
6900 Capital Outlay Abatement														
TOTAL 6000					299,427	773,700	158.39%	14,648	400	-97.27%	9,150	6,367	-30.41%	780,468
70 OTHER OUTGO														
71 Debt Retirement (Long Term Debt)														
7110 Debt Reduction					700,000	740,000	5.71%							740,000
7111 Debt Interest & Other Charges					5,008,434	4,965,162	-0.86%							4,965,162
Subtotal 7100					5,708,434	5,705,162	-0.06%							5,705,162

DISTRICT OFFICE
2013-14 General Fund - Unrestricted and Restricted

EXPENSE	Full-Time Equivalent (FTE)				GU001	GU001	%	CE	CE	%	Restricted	Restricted	%	Total				
	Unrst	Unrst	Rest	Rest	Adopted	Adopted	Change	Adopted	Adopted	Change	Adopted	Adopted	Change					
	2013	2014	2013	2014	2012-13	2013-14		2012-13	2013-14		2012-13	2013-14		FY 2013-14				
72	INTRAFUND TRANSFERS OUT																	
7201																		
7205					-19,731,204	-20,952,270	6.19%							-20,952,270				
					-19,731,204	-20,952,270	6.19%							-20,952,270				
73	TRANSFERS																	
7312					255,000	255,000								255,000				
7410																		
					255,000	255,000								255,000				
75	STUDENT FINANCIAL AID																	
7501																		
7502																		
7503											25,600	24,500		24,500				
7509																		
											25,600	24,500	-4.30%	24,500				
76	OTHER PAYMENTS																	
7601																		
7602																		
79	RESERVE FOR CONTINGENCIES																	
7910					9,334,838	10,844,785	16.18%							10,844,785				
7910																		
7910					100,710	100,710			624,279					724,989				
7911																		
7921																		
7921																		
					9,435,548	10,945,495	16.00%		624,279					11,569,774				
					-4,332,222	-4,046,614	-6.59%		624,279		25,600	24,500	-4.30%	-3,397,835				
TOTAL EXPENDITURES, OTHER OUTGO					9,639,048	11,392,495	18.19%	339,274	1,334,570	293.36%	2,461,586	1,538,749	-37.49%	14,265,813				
TOTAL EXPENDITURES, OTHER OUTGO																		
AND NET ENDING BALANCE					78.75	87.54	8.14	3.90	9,639,048	11,392,495	18.19%	339,274	1,334,570	293.36%	2,461,586	1,538,749	-37.49%	14,265,813

SPECIAL FUNDS

KERN COMMUNITY COLLEGE DISTRICT
2013-14 Associated Student Body Funds

	BUDGET 2012-13	Bakersfield 2013-14	Cerro Coso 2013-14	Porterville 2013-14	BUDGET 2013-14	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	412,148				412,148		
INCOME							
8840 Sales							
8860 Interest							
8883AA Allocations							
8884AA Student Cards	105,004	92,454	8,600	4,500	105,554	550	0.52%
8890 Private Contributions							
Total Income & Beginning Balance	\$517,152	\$92,454	\$8,600	\$4,500	517,702	550	0.11%
EXPENDITURES							
1000 Certificated Salaries							
2000 Student Stipends	25,000	25,000			25,000		
3000 Benefits	154	154			154		
4000 Supplies	50,600	32,000	6,700	2,500	41,200	(9,400)	-18.58%
5000 Services, Travel, Printing	29,250	35,300	1,900	2,000	39,200	9,950	34.02%
6000 Capital Outlay							
7000 Other Outgo, Transfers							
Total Expenditures	105,004	92,454	8,600	4,500	105,554	550	0.52%
ENDING BALANCE, JUNE 30	412,148				412,148		
TOTAL EXPENDITURES & ENDING BALANCE	\$517,152	\$92,454	\$8,600	\$4,500	\$517,702	\$550	0.11%

KERN COMMUNITY COLLEGE DISTRICT
2013-14 Student Representation Fee Funds

	Actual (Un Audited) 2012-13	Bakersfield 2013-14	Cerro Coso 2013-14	BUDGET 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	18,548	0	0	5,171	(13,377)	-72.12%
INCOME						
8884 Student Fees	42,743	45,000	12,000	57,000	14,257	33.36%
8860 Interest	0			0	0	0.00%
8989 Carryover	0			0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	\$61,291	\$45,000	\$12,000	\$62,171	\$880	1.44%
EXPENDITURES						
2000 Staff	-			-	0	0.00%
3000 Benefits	-			-	0	0.00%
4000 Supplies	539	4,000	1,000	5,000	4,461	827.56%
5000 Services & maintenance	55,581	41,000	11,000	52,000	(3,581)	-6.44%
6100 Sites	-			-	0	0.00%
6200 Building	-			-	0	0.00%
6400 Equipment	-			-	0	0.00%
TOTAL EXPENDITURES	56,120	45,000	12,000	57,000	880	1.57%
ENDING BALANCE, JUNE 30	5,171.39	0	0	5,171	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$61,291	\$45,000	\$12,000	\$62,171	\$880	1.44%

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 BC Stadium Fund**

	Actual (Un-audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$268,131	\$276,990	\$8,859	3.30%
INCOME				
8895 Other Income	13,059	17,600	4,541	34.77%
8989 Carryover		168,540		
TOTAL INCOME & BEGINNING BALANCE	281,190	463,130	13,400	4.77%
EXPENDITURES				
4000 Supplies			0	0.00%
5000 Services & maintenance	4,200	186,140	181,940	4331.90%
6100 Sites				0.00%
6200 Building Maintenance & Repairs			0	0.00%
6400 Equipment			0	0.00%
TOTAL EXPENDITURES	4,200	186,140	181,940	4331.90%
ENDING BALANCE, JUNE 30	276,990	108,450	(168,540)	-60.85%
TOTAL EXPENDITURES & ENDING BALANCE	\$281,190	\$294,590	\$13,400	4.77%

KERN COMMUNITY COLLEGE DISTRICT
2013-14 Student Center Funds

	Actual (Un-audited) 2012-13	Bakersfield 2013-14	Porterville 2013-14	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1						
Net Beginning Balance	284,595			\$319,054	\$34,459	12.11%
INCOME						
Student Fees	157,509	176,000	45,000	221,000	63,491	40.31%
Interest						
Carryover Funding						
TOTAL INCOME & BEGINNING BALANCE	\$442,104	\$176,000	\$45,000	\$540,054	\$97,951	22.16%
EXPENDITURES						
2000 Classified Staff	54,382	81,166	10,000	91,166	36,784	67.64%
3000 Benefits	462	334	85	419	(43)	-9.37%
4000 Supplies	18,044	34,000	16,500	50,500	32,456	179.87%
5000 Services & maintenance	50,162	52,500	18,415	70,915	20,754	41.37%
6100 Site Improvement						
6200 Building						
6400 Equipment		8,000		8,000	8,000	
7000 Transfers						
TOTAL EXPENDITURES	123,049	176,000	45,000	221,000	97,951	79.60%
ENDING BALANCE, JUNE 30	319,054	-	-	319,054		
TOTAL EXPENDITURES & ENDING BALANCE	\$442,104	\$176,000	\$45,000	\$540,054	\$97,951	22.16%

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 Student Financial Aid Fund**

	Budget 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1	24,232	(190,048)	(214,280)	-884.28%
TOTAL BEGINNING BALANCE	\$ 24,232	\$ (190,048)	\$ (214,280)	-884.28%
INCOME			-	
CAL Grants	2,504,850	2,800,000	295,150	11.78%
PELL	36,717,996	43,000,000	6,282,004	17.11%
SEOG	557,623	454,609	(103,014)	-18.47%
Federal Stafford Loans	5,900,000	5,900,000	-	
FWS	510,457	458,515	(51,942)	-10.18%
			-	
TOTAL INCOME & BEGINNING BALANCE	\$ 46,215,158	\$ 52,423,076	\$ 6,207,918	13.43%
EXPENDITURES				
Student Financial Aid	46,404,624	52,233,028	5,828,404	12.56%
Miscellaneous Expenditures	582	-	(582)	-100.00%
TOTAL EXPENDITURES	46,405,206	52,233,028	5,827,822	12.56%
ENDING BALANCE, JUNE 30	(190,048)	-	380,096	-200.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 46,215,158	\$ 52,233,028	\$ 6,207,918	13.43%

KERN COMMUNITY COLLEGE DISTRICT
2013-2014 Enterprise Funds

	Actual (Un-audited) 2012-13	Bakersfield 2013-14	Cerro Coso 2013-14	Porterville 2013-14	DO 2013-14	BUDGET 2013-14	Difference	% Difference
NET BEGINNING BALANCE, JULY 1	116,006					231,154	115,149	99.26%
INCOME								
8840 Sales	1,319,936	1,324,000				1,324,000	4,064	0.31%
8860 Interest								
8982 Intrafund Transfer					20,983	20,983		
Total Income & Beginning Balance	\$1,435,942	\$1,324,000			\$20,983	\$1,576,137	\$119,213	8.30%
EXPENDITURES								
1000 Certificated Salaries		3,500				3,500	3,500	
2000 Classified Salaries	430,342	409,945			14,710	424,655	(5,686)	-1.32%
3000 Benefits	175,072	208,722			6,273	214,995	39,923	22.80%
4000 Supplies	525,515	541,250				541,250	15,735	2.99%
5000 Services and Maintenance	46,324	99,400				99,400	53,076	114.58%
6000 Capital Outlay		61,183				61,183	61,183	
7000 Transfers		20,983				20,983	20,983	
Total Expenditures	1,177,252	1,344,983			20,983	1,365,966	188,714	16.03%
ENDING BALANCE, JUNE 30	258,690	(20,983)		-		210,171	(69,501)	-26.87%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,435,942	\$1,324,000			\$20,983	\$1,576,137	\$119,213	8.30%

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 Capital Outlay Funds**

	Actual (Un-audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Beginning Balance	\$ 829,043	\$ 1,817,748	\$ 988,705	54.39%
INCOME				
State Income				
8190 Other Federal Income			-	
8651 Community College Constr Act	(59,525)	12,000,000	12,059,525	-20259.60%
8652 Scheduled Maintenance			-	
8651 Hazardous Materials			-	
Local Income				
8821 Private Contributions and Gifts	64,647		(64,647)	-100.00%
8850 Rentals & Leases	153,588		(153,588)	-100.00%
8860 Interest			-	
8880 Capital Outlay Fees	124,028	16,500	(107,528)	-86.70%
8895 Other	5,279		(5,279)	-100.00%
8913 Sale of Land & Buildings			-	
8941 Sale of Bonds			-	
8981 Interfund Transfers	2,889,393	527,045	(2,362,348)	-81.76%
8989 Transfer In/from Reserve-Bud Only		1,826,180	1,826,180	
Total Income	3,177,409	14,369,725	9,366,136	294.77%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 4,006,452	\$ 16,187,473	\$ 10,354,841	258.45%
EXPENDITURES				
4XXX Materials, Supplies, Consultants	11,680		(11,680)	-100.00%
5XXX Services	191,461		(191,461)	-100.00%
6100 Sites and Site Improvement	20,113		(20,113)	-100.00%
6200 Buildings	1,869,059	16,187,473	14,318,414	766.08%
6400 Equipment	18,678		(18,678)	-100.00%
7201 Intrafund Transfers Out			-	
7312 Interfund Transfer	89,393		(89,393)	-100.00%
Total Expenditures	2,188,704	16,187,473	13,998,769	639.59%
ENDING BALANCE, JUNE 30	1,817,748	0	(1,817,748)	-100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 4,006,452	\$ 16,187,473	\$ 12,181,021	304.04%

KERN COMMUNITY COLLEGE DISTRICT
2013-14 Measure G (SRID) Construction Funds

	Actual (Un-Audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	41,565,562.20	\$ 35,883,980	\$ (5,681,582)	-13.67%
INCOME				
Local Income				
8839 Other Contracts	88,971			0.00%
8860 Interest	202,886	179,420	(23,466)	0.00%
8890 Other Local Income			-	
8941 Bond Proceeds		54,800,000	54,800,000	
8982 Interfund Transfer			-	
8989 Transfer In/from Reserve-Bud Only		-	-	
Total Income	291,857	54,979,420	54,776,534	18768.25%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 41,857,420	\$ 90,863,400	\$ 49,094,952	117.29%
EXPENDITURES				
2100 Classified Salaries	386,667	419,967	33,300	0.00%
23XX Professional Experts	2,774	-	(2,774)	1200.43%
3XXX Benefits	154,168	164,300	10,132	-1.80%
4XXX Materials, Supplies, Consultants	58,132	15,900	(42,232)	17.43%
5XXX Services	1,678,009	946,384	(731,625)	-2.52%
61XX Sites and Site Improvement			-	
62XX Buildings	3,198,480	14,428,704	11,230,224	0.00%
64XX Equipment	495,210	169,500	(325,710)	2267.77%
7111 Debt Interest & Other				
7312 Interfund Transfer				
Total Expenditures	5,973,440	16,144,755	10,171,316	170.28%
ENDING BALANCE, JUNE 30	35,883,980	74,718,645	38,834,665	108.22%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 41,857,420	\$ 90,863,400	\$ 49,005,980	117.08%

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 SRID (Measure G) Debt Service Fund**

	Actual (Un-audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 12,839,415	\$ 12,318,564	\$ (520,852)	-4%
INCOME				
Local Income				
8860 Interest	57,240	64,197	6,957	12%
8811 Specific Taxes	7,221,719	8,211,784	990,066	14%
8941 Bond Proceeds			-	
Interfund Transfers				
Total Income	7,278,959	8,275,981	997,022	14%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 20,118,374	\$ 20,594,545	\$ 476,171	2%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services	6,550	9,100	2,550	39%
5830 Bank Charges	2,310	2,350	40	2%
5890 Other Services	17,708	20,000	2,292	13%
7110 Principle Payment	4,875,000	4,031,110	(843,890)	-17%
7111 Debt Interest & Other	2,898,243	4,180,673	1,282,431	44%
7322 Interfund Transfers			-	
	7,799,810	8,243,234	440,873	6%
NET ENDING BALANCE, JUNE 30	12,318,564	12,351,311	35,297	0%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 20,118,374	\$ 20,594,545	\$ 476,171	2%

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 Measure C Mammoth Construction Funds**

	Actual (Un-audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 8,034,037	\$ 8,032,646	\$ (1,391)	-0.02%
INCOME				
Local Income				
8860 Interest	40,857	40,170	(687)	-1.68%
8890 Other Local Income			-	
8941 Bond Proceeds			-	
8989 Transfer In/from Reserve-Bud Only		212,269	212,269	
Total Income	40,857	252,439	211,582	517.86%
TOTAL NET BEGINNING BALANCE & INCOME	\$ 8,074,894	\$ 8,072,816	\$ 210,191	2.60%
EXPENDITURES				
4XXX Materials, Supplies, Consultants			-	
5XXX Services	108	10,000	9,892	9128.50%
5XXX Consulting Services			-	
61XX Sites and Site Improvement			-	
62XX Buildings	42,140	242,425	200,285	475.28%
64XX Equipment			-	
7111 Debt Interest & Other			-	
7312 Interfund Transfer			-	
Total Expenditures	42,248	252,425	210,177	497.48%
ENDING BALANCE, JUNE 30	8,032,646	7,608,122	(424,524)	-5.28%
TOTAL EXPENDITURES & ENDING BALANCE	\$ 8,074,894	\$ 7,860,547	\$ (214,347)	-2.65%

5/28/2008

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 Mammoth Bonds Debt Service Fund**

	Actual (Un-audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$390,532	\$634,471	\$243,939	62.46%
INCOME				
Local Income				
8860 Interest	3,059	1,953	(1,106)	-36.16%
8811 Specific Taxes	1,072,158	912,712	(159,446)	-14.87%
8941 Other				
Total Income	1,075,216	914,665	(160,551)	-14.93%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,465,748	\$1,549,136	\$83,387	5.69%
EXPENDITURES				
5119 Oth Non-Inst Consulting Services		4,500	4,500	
5830 Bank Charges	2,090	1,540		
6200 Buildings				
6400 Equipment				
7110 Principle Payment	510,000	510,000		
7111 Debt Interest & Other	319,187	398,625	79,438	24.89%
Total Expenditures	831,277	914,665	83,938	10.10%
NET ENDING BALANCE, JUNE 30	634,471	634,471	(550)	-0.09%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,465,748	\$1,549,136	\$83,387	5.69%

KERN COMMUNITY COLLEGE DISTRICT
2013-14 ---2010 Refunding of (1998, 2007 and 2008 COP Refunding)

	Actual (Un-audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$36,303,234	\$34,301,975	(\$2,001,258)	-5.51%
INCOME				
Local Income				
8850 Rentals & Leases				
8860 Interest	871,510	181,516	(689,994)	-79.17%
8860 Unrealized Gains & Losses	(774,969)			
8989 Transfer from fund balance				
Transfers	255,000	5,822,904	5,567,904	2183.49%
Total Income	351,541	6,004,420	4,877,910	1387.58%
TOTAL NET BEGINNING BALANCE & INCOME	\$36,654,775	\$40,306,395	\$2,876,652	7.85%
EXPENDITURES				
4300 Supplies & Materials				
5119 Oth Non-Inst Consulting Services	3,575	3,500	(75)	-2.10%
5500 Consultants				
5603 Lease Payment	1,714,567	40,300,895	38,586,328	2250.50%
5830 Bank Charges		2,000	2,000	
5890 Other	634,658		(634,658)	-100.00%
7111 Debt Interest & Other				
6200 Buildings				
6400 Equipment				
7312 Interfund Transfer				
Total Expenditures	2,352,799	40,306,395	37,953,596	1613.13%
NET ENDING BALANCE, JUNE 30	34,301,975	0	(35,076,944)	-102.26%
TOTAL EXPENDITURES & ENDING BALANCE	\$36,654,775	\$40,306,395	\$2,876,652	7.85%

KERN COMMUNITY COLLEGE DISTRICT
2013-14 ----- 2008 Conversion of 2004 COP Lease Payment Fund

	Budget 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$33,720,177	\$31,073,186	(\$2,646,991)	-7.85%
INCOME				
Local Income				
8800 Local Income				
8860AA Interest	758,248	168,601	(589,647)	-77.76%
8860AB Unrealized Gains & Losses	(666,884)		666,884	-100.00%
8989 Transfer from fund balance				
8982 Intrafund Transfers				
Total Income	91,364	168,601	77,237	84.54%
TOTAL NET BEGINNING BALANCE & INCOME	\$33,811,541	\$31,241,787	(\$2,569,754)	-7.60%
EXPENDITURES				
4300 Supplies & Materials				
5119 Consultants	3,275		(3,275)	-100.00%
5603 Lease Payment	2,730,630	2,417,063	(313,568)	-11.48%
5830 Bank Charges	4,450	5,000	550	12.36%
5840 Debt Interest & Other				
5890 Other Services				
6200 Buildings				
6400 Equipment				
7201 Intrafund Transfer		5,822,904	5,822,904	
Total Expenditures	2,738,355	8,244,967	(316,293)	-11.55%
NET ENDING BALANCE, JUNE 30	31,073,186	22,996,820	(2,253,462)	-7.25%
TOTAL EXPENDITURES & ENDING BALANCE	\$33,811,541	\$31,241,787	(\$2,569,754)	-7.60%

KERN COMMUNITY COLLEGE DISTRICT
2013-14 Facilities Corporation Debt Service Fund Budget
2010 Refunding of (1998, 2007 and 2008 COP Refunding)

	Actual (Un-audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,279,086	\$ 4,276,585	\$ (2,501)	-0.06%
INCOME				
8850 Rentals & Leases	1,714,567	40,300,895	38,586,328	2250.50%
8860 Interest	432	21,775	21,343	4942.27%
8941 Sale of Bonds				
8982 Intrafund Transfers				
Total Income	1,714,999	40,322,670	38,607,671	2251.18%
TOTAL NET BEGINNING BALANCE & INCOME	\$5,994,085	\$44,599,255	38,605,170	644.05%
EXPENDITURES				
5119 Oth Non -Inst Consulting	2,500	5,954	3,454	138.16%
5830 Bank Charges	0	2,000		
7110 Principle Payment	0	42,875,000	42,875,000	
7111 Debt Interest & Other	1,715,000	1,715,000	-	0.00%
7201 Intrafund Transfers Out				
Total Expenditures	1,717,500	44,597,954	42,880,454	2496.68%
NET ENDING BALANCE, JUNE 30	4,276,585	1,301	(4,275,284)	-99.97%
TOTAL EXPENDITURES & ENDING BALANCE	\$5,994,085	\$44,599,255	38,605,170	644.05%

KERN COMMUNITY COLLEGE DISTRICT
2013-14 Facilities Corporation Debt Service Fund Budget
2008 Conversion of (2004 COP)

	Budget 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	(\$2,324)	\$0	\$2,324	-100.02%
INCOME				
8850AA Rentals & Leases	2,730,630	2,421,563	(309,068)	-11.32%
8860AA Interest	167	500	333	199.44%
8981AA Interfund Transfer			0	0.00%
8941AA Sale of Bonds			0	0.00%
Total Income	2,730,797	2,422,063	(308,735)	
TOTAL NET BEGINNING BALANCE & INCOME	\$2,728,474	\$2,422,063	(306,411)	-11.23%
EXPENDITURES				
5119 Other Costs	0	5,000	5,000	0.00%
7110 Bond Payment	1,040,000	1,080,000	40,000	3.85%
7111 Debt Interest & Other	1,688,473	1,337,063	(351,411)	-20.81%
7312 Interfund Transfers			0	0.00%
Total Expenditures	2,728,473	2,422,063	(306,411)	
NET ENDING BALANCE, JUNE 30	0	0	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,728,474	\$2,422,063	(306,411)	-11.23%

**KERN COMMUNITY COLLEGE DISTRICT
2013-14 KCCD Maintenance Assessment District
Debt Service Fund**

	Actual (Un-audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 4,328,038	\$ 982,868	\$ (3,345,170)	-77.29%
INCOME				
Local Income				
8811 Specific Taxes	54,201		(54,201)	-100.00%
8860 Interest	8,029	4,914	(3,115)	-38.79%
8941 Bond Issuance Proceeds				
Total Income	62,230	4,914	(57,315)	-92.10%
TOTAL NET BEGINNING BALANCE & INCOME	\$4,390,268	\$987,782	(\$3,402,486)	-77.50%
EXPENDITURES				
5119 Oth Non-Inst Consulting	13,775		(13,775)	-100.00%
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Bond Payment	3,305,000		(3,305,000)	-100.00%
7111 Debt Interest & Other	63,625		(63,625)	-100.00%
7312 Interfund Transfers	25,000		(25,000)	-100.00%
Total Expenditures	3,407,400		(3,407,400)	-100.00%
NET ENDING BALANCE, JUNE 30	982,868	987,782	4,914	0.50%
TOTAL EXPENDITURES & ENDING BALANCE	\$4,390,268	\$987,782	(\$3,402,486)	-77.50%

KERN COMMUNITY COLLEGE DISTRICT
2013-14 KCCD Lease Revenue Bonds (BC Solar Facility)
Debt Service Fund

	Actual (Un-audited) 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ 570,489	\$ 569,189	\$ (1,301)	-0.23%
INCOME				
Local Income				
8811 Specific Taxes				
8850 Rentals & Leases	566,253	587,863		
8860 Interest	358		(358)	-100.00%
8941 Bond Issuance Proceeds				
8989 Transfer from fund balance				
Total Income	566,612	587,863	(358)	-0.06%
TOTAL NET BEGINNING BALANCE & INCOME	\$1,137,101	\$1,157,052	(\$1,659)	-0.15%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges	1,650	5,000	3,350	203.03%
5890 Other Services				
7110 Principle Payment	280,000	305,000	25,000	8.93%
7111 Debt Interest & Other	286,263	277,863	(8,400)	-2.93%
7312 Interfund Transfers				
Total Expenditures	567,913	587,863	19,950	3.51%
NET ENDING BALANCE, JUNE 30	569,189	569,189	(21,609)	-3.80%
TOTAL EXPENDITURES & ENDING BALANCE	\$1,137,101	\$1,157,052	(\$1,659)	-0.15%

KERN COMMUNITY COLLEGE DISTRICT
2013-14 KCCD California Energy Commission Loan (BC Solar Facility)
Debt Service Fund

	Budget 2012-13	Budget 2013-14	Difference	% Difference
BEGINNING BALANCE, JULY 1				
Net Beginning Balance	\$ -	\$ 0	\$ 0	
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	\$0	0.00%
EXPENDITURES				
5119 Oth Non-Inst Consulting				
5790 Other Professional Fees				
5830 Bank Charges				
5890 Other Services				
7110 Principle Payment	40,154	131,958	91,804	228.63%
7111 Debt Interest & Other	155,621	63,817	(91,804)	-58.99%
7312 Interfund Transfers				
Total Expenditures	195,775	195,775	0	0.00%
NET ENDING BALANCE, JUNE 30	0	0	0	100.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$195,775	\$195,775	\$0	0.00%

KERN COMMUNITY COLLEGE DISTRICT
2013-2014 Child Development Funds

Revised
8/27/2013

	Actual (Un-audited)	Bakersfield	Cerro Coso	Porterville	DO	Budget	Revised Budget	%
	2012-13	Budget 2013-14	Budget 2013-14	Budget 2013-14	Budget 2013-14	2013-14	Difference	Difference
		BC	CC	PC	DO			
NET BEGINNING BALANCE, JULY 1	62,153					(350,197)	(412,350)	-663.44%
INCOME							0	
8190 Other Federal Revenue	940,557	152,909	80,000	46,000	0	278,909	(661,648)	-70.35%
8621 Children's Center	1,352,615	1,105,000	905,000	349,460	0	2,359,460	1,006,846	74.44%
8860 Interest	0				0	0	0	0.00%
8871 Fees	45,917				0	0	(45,917)	-100.00%
8901 Other	0				0	0	0	0.00%
8981 Interfund Transfers In		256,841			0	396,278	396,278	0.00%
8982 Intrafund Transfers In	0				0	0	0	0.00%
TOTAL INCOME & BEGINNING BALANCE	2,401,241	1,514,749	985,000	534,898	-	2,684,450	283,209	11.79%
						0		
1000 Certificated Salaries	0				0	0	0	0.00%
2000 Classified Salaries	1,825,466	891,377	615,549	303,320	0	1,810,246	(15,220)	-0.83%
3000 Benefits	726,304	535,899	258,605	176,344	0	970,848	244,544	33.67%
4000 Supplies	106,302	54,908	42,169	46,150	0	143,227	36,925	34.74%
5000 Services and Maintenance	93,366	32,565	67,560	2,273	0	102,398	9,032	9.67%
6000 Site Improvement/Equipment	0		1,117		0	1,117	1,117	0.00%
7000 Other Outgo				6,811	0	6,811	6,811	0.00%
7201 Intrafund Transfers					0		0	0.00%
7312 Intrafund Transfers							0	0.00%
TOTAL EXPENDITURES	2,751,438	1,514,749	985,000	534,898	0	3,034,647	283,209	10.29%
							0	
ENDING BALANCE, JUNE 30	(350,197)	(0)	0	0	0	(350,197)	0	0.00%
TOTAL EXPENDITURES & ENDING BALANCE	\$2,401,241	\$1,514,749	\$985,000	\$534,898	\$0	\$2,684,450	\$283,209	11.79%