

**Kern Community College District  
Tentative Budget 2013-2014**



June 13, 2013

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# **EXECUTIVE SUMMARY**

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# EXECUTIVE SUMMARY

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## 2013-14 TENTATIVE BUDGET ASSUMPTIONS

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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 Governor's May revised 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 \$227M in programmatic funds (\$30M more than was proposed in January) 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) with the provision that up to \$7M could be shifted to develop e-transcript and e-planning tools

### Deferral Buy Down

- 2012-13 buy down of an additional \$179.9M in deferrals, reducing system-wide deferral to \$621.2M
- 2013-14 buy down of an additional \$64.5M in deferrals, reducing the system-wide deferral to \$557.5M

### Adult Education

- Initial proposal, which provided \$300M to community colleges to take on operation of Adult Education, was withdrawn
- \$30M, to be spent over 2 years, for planning of regional Adult Education programs (establishment of regional consortium that could include community college districts, K-12s, jails, etc.)
- Plan is for \$500M to be appropriated in 2015-16 for regional consortia
- Entities participating in consortia must maintain the 2012-13 efforts to be eligible for any new funds

- All programs funded at the enhanced non-credit funding rate
- Instructor qualifications subject to consortium plans

#### Policy Proposals

- 90-unit cap proposal was withdrawn
- Census proposal was withdrawn
- \$16.9M for proposal to expand delivery of online courses through technology
- Implement a requirement in 2014-15 to require students to complete FAFSA after one term and to require Board of Governors to develop standards for documenting independent student status.

#### 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.

The 2013-14 Tentative 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% reflected in the Governor's May revised budget has also been allocated to the colleges. Per the district's funding allocation model, growth funding is allocated a year in arrears. Thus, the growth funding earned in 2012-13 will be allocated at the time of the 2013-14 Adopted Budget this summer. Growth funding earned in 2013-14 will be allocated in the 2014-15 fiscal year. In addition, the new funding for Student Success and Support Programs has not been allocated for purposes of the Tentative Budget.

The Kern Community College District projects its ongoing General Fund revenues to increase by \$7.8 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 \$9.5 million from the 2012-13 adopted budget. Restricted revenues are projected to decrease by -\$1.7 million from the 2012-13 adopted budget. This decrease is primarily due to the conclusion of Federal American Recovery and Reinvestment Act grants.

General Fund ongoing expenditures are projected to increase by \$896,000. Unrestricted expenditures are projected to increase by \$4 million, and restricted expenditures are projected to decrease by -\$3.1 million.

District-wide reserves of \$961,000 are being utilized to balance the District budget. Unrestricted district-wide reserves and the colleges' beginning balance (2012-13 carryover) are projected to be a total of \$21.8 million (\$11.5 million district wide and \$10.2 million for the colleges). The combined projected unrestricted ending balance (reserves) will be \$20.8 million (19.78%).

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

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 \$15.3 million in revenue reflecting a -\$1.7 million decrease from 2012-13 adopted budget amounts. The categorical programs assumed a status quo budget. Further



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 \$900,000

#### 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 \$21.8 million. This constitutes both district-wide and college fund balances. This figure will be finalized with the completion of the annual audit. The balances segregating district-wide and college funds will be incorporated into the 2013-14 final allocations in February 2014.

Unrestricted ending fund balance for 2013-14 is projected to be \$20.8 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 Tentative Budget	2012-13 Adopted Budget	Change Inc./(Dec.)	Pct. Change	2012-13 Projected	Change Inc./(Dec.)	Pct. Change
Beginning Balance	21,771,879	22,338,366	(566,487)	-2.54%	24,721,907	(2,950,028)	-11.93%
<b>Revenues</b>							
<i>Federal</i>	190,353	240,953	(50,600)	-21.00%	188,387	1,966	1.04%
<i>State</i>	49,037,011	45,869,810	3,167,201	6.90%	49,916,131	(879,120)	-1.76%
<i>Local</i>	54,997,913	48,566,856	6,431,057	13.24%	52,256,321	2,741,592	5.25%
<i>Other Financing Sources</i>	14,113	30,000	(15,887)	-52.96%	-	14,113	N/A
<b>Total Revenue</b>	<b>104,239,391</b>	<b>94,707,619</b>	<b>9,531,772</b>	<b>10.06%</b>	<b>102,360,839</b>	<b>1,878,552</b>	<b>1.84%</b>
<b>Expenditures</b>							
<i>Academic Salaries</i>	43,352,485	43,511,770	(159,285)	-0.37%	44,835,337	(1,482,852)	-3.31%
<i>Classified &amp; Other Non-academic Salaries</i>	19,853,629	18,169,239	1,684,390	9.27%	18,452,776	1,400,853	7.59%
<i>Employee Benefits</i>	18,884,933	19,510,054	(625,121)	-3.20%	18,472,162	412,771	2.23%
<i>Supplies &amp; Materials</i>	2,003,443	1,825,002	178,441	9.78%	1,689,634	313,809	18.57%
<i>Service/Utilities/Operating Exps.</i>	12,511,531	10,225,694	2,285,837	22.35%	10,836,457	1,675,074	15.46%
<i>Capital Outlay</i>	1,618,113	1,134,652	483,461	42.61%	1,509,268	108,845	7.21%
<i>Other Outgo</i>	5,803,049	5,708,434	94,615	1.66%	5,708,434	94,615	1.66%
<i>Transfers Out</i>	1,173,684	1,111,513	62,171	5.59%	3,806,799	(2,633,115)	-69.17%
<b>Total Expenditures and Other Outgo</b>	<b>105,200,865</b>	<b>101,196,358</b>	<b>4,004,507</b>	<b>3.96%</b>	<b>105,310,867</b>	<b>(110,002)</b>	<b>-0.10%</b>
Ending Balance (Reserves)	20,810,405	15,849,627	4,960,778	31.30%	21,771,879	(961,474)	-4.42%
Projected Change in Fund Balance (Reserves)	(961,474)	(6,488,739)	5,527,265	-85.18%	(2,950,028)	1,988,554	-67.41%

# **ALLOCATION**

	A	B	C	D	E	F	H	
1								
2		<b>Kern Community College District 2013-14 Tentative Budget Unrestricted Fund Allocation</b>	<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Wide Costs</b>	<b>District Reserve</b>
3								
4		<b>Beginning Balance and Income to be Allocated</b>						
5		Beginning Balance (Unrestricted GU001 only)						
6	Step 1	District-wide Unallocated Carryover/Reserves Base					100,710	
7	Step 1	District Operations Mandatory Reserve/Project Carryover						
8	Step 1	College Carryover		2,766,653	3,539,391	3,636,791	-	11
9		<b>Total Beginning Balance</b>		<b>2,766,653</b>	<b>3,539,391</b>	<b>3,636,791</b>	<b>100,710</b>	<b>11</b>
10								
11	Step 2	<b>Total Income</b>	<b>\$ 101,175,036</b>					
12								
13		<b>Total Beginning Balance and Income to be Allocated</b>	<b>101,175,036</b>	<b>2,766,653</b>	<b>3,539,391</b>	<b>3,636,791</b>	<b>100,710</b>	<b>11</b>
14								
15								

	A	B	C	D	E	F	H	
1								
2		<b>Kern Community College District 2013-14 Tentative Budget Unrestricted Fund Allocation</b>	<b>Kern Community College District Income</b>	<b>Bakersfield College</b>	<b>Cerro Coso Community College</b>	<b>Porterville College</b>	<b>District Wide Costs</b>	<b>District Reserve</b>
16								
17		<b>Allocations</b>						
18		<b>Base Operating Allocations:</b>						
19	<b>Step 3</b>	<b>College Base</b>		6,089,500	4,705,522	3,321,545		
20								
21		<b>Change to Base Allocations Increase/(Decrease)</b>						
22	<b>Step 4</b>	<b>COLA Adjustment</b>		95,301	73,641	51,982		
25								
26		<b>Total Base Allocations</b>		<b>6,184,801</b>	<b>4,779,164</b>	<b>3,373,527</b>	<b>-</b>	
27								
28								
29	<b>Step 6</b>	<b>Base FTES Allocations:</b>		56,898,827	14,729,728	13,937,140		
30								
31		<b>Changes to FTES Allocations Increase/(Decrease):</b>						
32	<b>Step 7</b>	<b>Base Apportionment Adjustments Inc./(Dec.)</b>		-	-	-		
33								
34	<b>Step 8</b>	<b>COLA</b>		845,851	218,938	207,060		
35								
36	<b>Step 9</b>	<b>FTES Growth Allocations</b>		-	-	-		
37								
38	<b>Step 10</b>	<b>FTES Decline</b>		-	-	-		
39	<b>Step 10</b>	<b>FTES Decline Stabilization (impact on reserves)</b>		-	-	-		
40								
41	<b>Step 11</b>	<b>Deficit Coefficient</b>		-	-	-		
42								
43	<b>Step 12</b>	<b>Other Changes Increase/(Decrease)</b>		-	-	-		
44	<b>Step 12</b>	<b>Other Changes Stabilization (impact on reserves)</b>		-	-	-		
45		<b>Total FTES Allocations</b>		<b>57,744,678</b>	<b>14,948,666</b>	<b>14,144,200</b>	<b>-</b>	
46								
47	<b>Step 13</b>	<b>Base District wide Reserves</b>		-	-	-		11
48	<b>Step 13</b>	<b>Other Increase/(Decrease) to District-wide Reserves</b>		-	-	-	197,000	
49								
50								
51	<b>Step 14</b>	<b>Strategic Initiatives</b>		-	-	-	-	
52								
53	<b>Step 15</b>	<b>District Office Charge Back Allocations</b>		-	-	-		
54	<b>Step 15</b>	<b>District wide Costs Charge Back Allocations</b>		(13,922,382)	(3,607,287)	(3,422,601)	20,952,270	
55	<b>Step 15</b>	<b>Regulatory Charge Back Allocations</b>		-	-	-		
56		<b>Total District Charge Back</b>		<b>(13,922,382)</b>	<b>(3,607,287)</b>	<b>(3,422,601)</b>	<b>20,952,270</b>	
57								
58		<b>Total Allocations</b>		<b>50,007,096</b>	<b>16,120,542</b>	<b>14,095,127</b>	<b>21,149,270</b>	<b>11</b>
59								
60		<b>2012-13 Final Budget Allocation</b>		<b>49,856,869</b>	<b>16,048,684</b>	<b>14,045,505</b>	<b>19,934,704</b>	<b>11</b>
61								
62		<b>Net Change in Allocation from 2012-13 Final Budget Allocation</b>		<b>\$ 150,227</b>	<b>\$ 71,858</b>	<b>\$ 49,622</b>	<b>\$ 1,214,566</b>	<b>\$</b>
63								
64		<b>2012-13 Adopted Budget Allocation</b>		<b>44,282,928</b>	<b>14,635,946</b>	<b>12,716,704</b>	<b>19,934,704</b>	<b>9</b>
65								
66		<b>Net Change in Allocation from 2011-12 Adopted Budget Allocation</b>		<b>\$ 5,724,168</b>	<b>\$ 1,484,596</b>	<b>\$ 1,378,423</b>	<b>\$ 1,214,566</b>	<b>\$ 1</b>
67								
68								
69								

	A	B	C	D	E	F	H	
1								
2	<b>Kern Community College District 2013-14 Tentative Budget Unrestricted Fund Allocation</b>							
70								
71								
72								
73								
74								
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79								
80								
81								

		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Reserve	
	<b>Summary Unrestricted Funds Available to Budget</b>							
	Total Allocations (GU001 Only)	\$ 50,007,096	\$	16,120,542	\$	14,095,127	\$ 20,952,270	\$
	District-wide Reserves (GU001 Only)	\$ -	\$	-	\$	-	\$ 197,000	\$ 11
	District Mandatory Reserves/Project Carryover (GU001 Only)						100,710	
	College Discretionary Carryover (GU001 Only)	2,766,653		3,539,391		3,636,791	-	
	Contract & Community Ed Carryover (CE Only)	267,231		10,477		-	127,958	
	College/DO Local and Contract Ed Revenue (GU001 & CE)	1,686,410		415,463		250,925	711,557	
	Total Funds available to budget	\$ 54,727,391	\$	20,085,873	\$	17,982,843	\$ 22,089,495	\$ 11

**KCCD**

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# KERN COMMUNITY COLLEGE DISTRICT

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

## CALIFORNIA COMMUNITY COLLEGES MISSION

The mission of the California Community Colleges is to offer 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 \$143 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 21<sup>st</sup> century.
- Anticipating and preparing to meet challenges by continually assessing and prioritizing programs, services, and community needs.

#### VISION OF THE KERN COMMUNITY COLLEGE DISTRICT

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

#### VALUES OF THE KERN COMMUNITY COLLEGE DISTRICT

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

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

## STRATEGIC GOALS

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

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	
	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
	2013-2014			2013-2014			2013-2014			2013-2014	
UN-AUDITED NET BEGINNING BALANCE											
8989AB Carryover	2,766,653	267,231	1,022,966	3,539,391	10,477	180,241	3,636,791		63,138	11,423,378	127,9
<b>FEDERAL INCOME</b>											
8100 FEDERAL INCOME											
8110AA Forest Reserve										32,709	
8120AA Higher Education Act			1,446,815			139,818		156,068			
8121AA International Education Program			45,000								
8130AA Workforce Investment Act								100,000			
8140AA Temp Assistant for Needy Families						20,052		64,017			
8150AA Student F.A. Pell Admin. Allowance											
8160AA Veterans Education				3,000							
8170AA Vocational & Applied Tech Edu			554,470			123,577		157,803			
8190AA Federal Admin Cost Alws											
8190AB Other Federal Revenues			941,206			555,809		500,000			
8190AB Title V - Hispanic Serving Institution								8,741			
8190AB Student Supportive Services											
8190AB USDA Tulare Co Agri Business											
8190AB Project Workability											
8190AB PC A Smart AITC											
8190AP Potash Revenue										154,644	
8191AA ARRA											
Subtotal 8100	-	-	2,987,490	3,000	-	839,256	-	-	986,629	187,353	-
<b>STATE INCOME</b>											
8600 STATE INCOME											
8611AA State General Apportionment										45,068,662	
8612AA Apprenticeship Allowance	98,190										
8615AA Basic Skills			597,590			90,000		270,000			
8619AA Specific Apportionment											
8619AB Enrollment Fee Adm										109,327	
8619AC Financial Aid Adm											
8619AD Physical Plant and Instructional Support											
8619AD Instructional equipment/Library Materials (one time)											
8619AD Instr Equip (On Going)											
8619AF Partnership for Excellence (restoration for Accountability)											
8619AG Part-time Faculty Support										401,568	
8619 General Purpose Prop 98 (one time)											
8619 General Purpose AB 1802 (one time)											
8619 Career Technical Equipment (one time)											

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

REVENUE	Bakersfield College			Cerro Coso College			Porterville College			District Office	
	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
	2013-2014			2013-2014			2013-2014			2013-2014	
8619 Basic Skills (one time)											
8621AA Child Development											
8622AA Extended Opportunity Programs (EOPS)			623,766			513,236			448,639		
8623AA Student Programs/Services (DSPS)			637,591			213,972			252,087		
8624AA Matriculation			439,481			135,000			115,676		
8625AA Calworks			166,975			133,028			197,366		
8629AA Other General Categorical Program											
8629AA Economic Dev. AND Nursing											
8629AA SBDC- UC Merced											
8629AA Title IV											
8629AA SBDC /Center for Excellence											
8629AA REBRAC/ Cal Articulation											
8629AA Employers Training Resources											
8629AA TTIP											
8629AA CC CVC Grant											
8629AB TANF (GAIN)			53,312			20,052					
8629AC CARE			98,882			96,512			79,007		
8629AD Porterville Hospital									367,183		
8629AE Financial Aid (BFAP)			689,320			165,584			204,409		
8629AF SBDC											
8629AG Staff Development -- Carryover											
8629AH Staff Diversity											
8653AA Instructional improvement Grant											
8659AA Specific Categorical Programs			365,351								
8659AA PC Psch Tech Program											
8659AA Foster Parent Training											
8659AE Career Counseling											
8681AA State Lottery Proceeds										2,834,673	
8682AA State Mandated Costs											
8690AA Other State Revenues											524,500
8694AB State Prior Year Carry Over			4,871								
8699AA Specific Miscellaneous State Revenue									114,515		
8699AB Specific Miscellaneous State Revenue											
Subtotal 8600	98,190	-	3,677,139	-	-	1,367,384	-	-	2,048,882	48,414,230	524,500
<b>LOCAL INCOME</b>											
8800 LOCAL INCOME											
8801 Other Specialized Local Income											
8811AA Tax Allocation Secured Roll										47,133,159	
8823AA Other Contributions				30,000							

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

REVENUE	Bakersfield College			Cerro Coso College			Porterville College			District Office	
	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
	2013-2014			2013-2014			2013-2014			2013-2014	
8824AA	Specific Grants										
8831AA	Instructional Contracts		313,981		40,000	6,875		83,050			35,000
8831AA	BC Nursing Ed-SJVHC										
8831AA	KC Health Systems										
8831AA	ADN Expansion Hospital Grant										
8831AA	West Hills Extended Campus										
8831AA	Independent Living										
8831AA	Child Dev Training Consortium / KHSD										
8831AA	HUD- HSIAC CASA										
8831AA	Catholic Healthcare West -Nursing Prog										
8839AA	Other Contracts		72,500								151,000
8840AA	Sales and Commissions	30,000									
8844AC	Renegade Room	30,000									
8845AA	Catalog Sales	10,000						200			
8845AB	Class Schedules Sales							100			
8846AA	Event Tickets	97,100						7,000			
8846AB	Special Sporting Event Tickets										
8850AA	Rentals & Leases	184,000			15,000			25,000	90,000		
8860AA	Interest and Investment Income									250,000	
8872AA	BC Child Care										
8872BA	Community Service Classes		220,905		11,350						
8874AA	Enrollment									5,033,293	
8874AB	Enrollment - Adult Fees										
8874XB	High School Waivers										
8876AA	Health		526,000						100,000		
8877AA	Instructional Material Fees	66,075			20,000			1,750			
8877AB	Art Fees										
8879BA	Student Records				30,000			8,000			
8879BB	Enrollment Services										
8879AH	Facility Usage										
8879AH	Other Local Income										
8880AA	Non-Resident Tuition	725,000			240,000			165,000			
8881AA	Parking Fees - Terms		349,546							113,000	
8881AB	Parking Meters		85,000								
8881AC	Other Local Income		50,000						35,000		
8881AD	Staff Parking Permits										
8884AA	Student Cards										
8885AB	Other Student Charges										
8885AA	Typing Test										
8885AD	Testing							1,200			

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

REVENUE	Bakersfield College			Cerro Coso College			Porterville College			District Office	
	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
	2013-2014			2013-2014			2013-2014			2013-2014	
8885AG Other Student Fees				2,000							
8885AH LASSI Test Fees											
8890AA Library Fees	1,500						200				
8890AB Chemistry Breakage											
8890AD Graduation Fee	1,100										
8890AE Library Lost Books Charge											
8890AF Copy Charges	16,440			3,000							
8890AH District Returned Checks - Paid							1,000				
8890AI Library Card Fees											
8890AL PC Student IKON Account							18,000				
8892AA Smog Licenses											
8895AA Telephone Charges											
8895AB Other Miscellaneous	85,900			7,000		82,000	22,975		13,198	157,000	
8895AC Overage - Shortage											
8895AF Debit Card Revenue	5,000						500				
8895AG Pool Income	42,700										
<b>Subtotal 8800</b>	<b>1,294,815</b>	<b>293,405</b>	<b>1,324,527</b>	<b>347,000</b>	<b>51,350</b>	<b>88,875</b>	<b>250,925</b>	<b>-</b>	<b>434,248</b>	<b>52,573,452</b>	<b>186,500</b>
<b>OTHER FINANCING SOURCES</b>											
8900 OTHER FINANCING SOURCES											
8912 Sale of Equipment & Supplies											
8912AA Sale of Equipment & Supplies											
8913 Sale of Land & Buildings											
8981AA Interfund Transfers - In			479,331	14,113							
8982AA Intrafund Transfers - In											
8889AA Other Incoming Transfers											
8989AA Allocation of General Fund Revenue	63,929,478			19,727,829			17,517,728			(101,175,035)	
<b>Subtotal 8900</b>	<b>63,929,478</b>		<b>479,331</b>	<b>19,741,942</b>		<b>-</b>	<b>17,517,728</b>		<b>-</b>	<b>(101,175,035)</b>	
<b>Sub-total 8800 &amp; 8900</b>	<b>65,224,293</b>	<b>293,405</b>	<b>1,803,857</b>	<b>20,088,942</b>	<b>51,350</b>	<b>88,875</b>	<b>17,768,653</b>	<b>-</b>	<b>434,248</b>	<b>(48,601,583)</b>	<b>186,500</b>
<b>TOTAL INCOME</b>	<b>65,322,483</b>	<b>293,405</b>	<b>8,468,487</b>	<b>20,091,942</b>	<b>51,350</b>	<b>2,295,514</b>	<b>17,768,653</b>	<b>-</b>	<b>3,469,759</b>	<b>(0)</b>	<b>711,500</b>
<b>Total, Net Beginning Balance &amp; Income</b>	<b>68,089,136</b>	<b>560,636</b>	<b>9,491,463</b>	<b>23,631,333</b>	<b>61,827</b>	<b>2,475,755</b>	<b>21,405,444</b>	<b>-</b>	<b>3,632,897</b>	<b>11,423,378</b>	<b>839,500</b>

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget	
	Unrst	Unrst	Rest	Rest								
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13	
<b>EXPENDITURES AND TRANSFERS</b>												
11	<b>CERTIFICATED SALARIES</b>											
110	<b>REGULAR TEACHING</b>											
1100	Acad. - Reg Schedule	329.45	315.27	1.00	4.50	28,600,903	27,379,288	-4.27%	76,855	77,193	0.44%	26,129
1101	Acad. Emp. Non-Inst., Non-Adm.	2.40	3.33	0.40		211,667	265,739	25.55%				30,773
1108	Instructional - Salary Reserve											
1110	Acad. Emp Admin.	15.67	17.87	0.67	1.01	1,178,057	1,813,621	53.95%				86,352
1118	Non-Instructional - Salary Reserve											
	Subtotal 1100	347.52	336.47	2.07	5.51	29,990,628	29,458,648	-1.77%	76,855	77,193	0.44%	143,255
12	<b>REGULAR NON-TEACHING</b>											
1214	Educational Administrators - Cont.	33.50	27.90	5.11	4.18	3,712,229	3,663,136	-1.32%				467,249
1231	Counselors Contract	18.17	16.32	7.54	6.76	1,275,561	1,337,947	4.89%				680,109
1241	Librarians - Contract	5.96	6.85			506,045	640,718	26.61%				
1251	Acad. Non-Inst Cont.	0.62	0.62	0.78	1.10	67,850	67,999	0.22%				75,630
	Subtotal 1200	58.25	51.68	13.43	12.04	5,561,685	5,709,801	2.66%				1,222,987
	Total 1100 & 1200	405.77	388.16	15.50	17.55	35,552,313	35,168,449	-1.08%	76,855	77,193	0.44%	1,366,242
13	<b>INSTRUCTIONAL SALARIES - NON-REG</b>											
1310	Adjunct Acad. Emp - Non-Cont.	156.82	162.18	12.21	0.93	4,939,974	5,108,611	3.41%				384,630
1311	Acad. Emp. - Temp Cont.	0.10	0.10			2,995	3,070	2.50%				
1320	Acad. Emp. - Intersession	33.21	33.21	0.07	1.82	1,046,000	1,046,200	0.02%				2,100
1330	Acad. Emp. - Overload	46.10	45.85	6.88	0.29	1,452,000	1,444,200	-0.54%		9,451		216,655
1340	Olth Acad. Empl. - Stipends	0.97	1.39	5.53	2.00	59,300	72,559	22.36%				179,121
	Subtotal 1300	237.19	242.72	24.68	5.04	7,500,269	7,674,639	2.32%		9,451		782,506
14	<b>OTHER NON-TEACHING</b>											
1410	Educational Administrators - Non-Cont.	0.17				6,215		-100.00%				
1419	Acad. Emp - Non-Inst. Non Cont.					376,119	422,753	12.40%				588,452
1999	Certificated Salary Abatement											
	Subtotal 1400	0.17				382,334	422,753	10.57%				588,452
	Total 1300 & 1400	237.36	242.72	24.68	5.04	7,882,603	8,097,392	2.72%		9,451		1,370,957
	<b>TOTAL 1000</b>	<b>643.13</b>	<b>630.88</b>	<b>40.18</b>	<b>22.59</b>	<b>43,434,915</b>	<b>43,265,841</b>	<b>-0.39%</b>	<b>76,855</b>	<b>86,644</b>	<b>12.74%</b>	<b>2,737,199</b>

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget
	Unrst	Unrst	Rest	Rest							
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13
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	4,059,812	5.99%	70,763	116,901	65.20%	545,357
2190 Confidential Employee - Non Mgt	10.00	10.00			667,549	687,350	2.97%				
2191 Class Non-Instr. Emp Reg Salary Sched	262.09	252.38	58.03	63.47	12,408,142	12,601,098	1.56%	82,546	146,940	78.01%	2,827,060
2199 Classified Salary Abatement					-281,113	-201,085					
<b>Subtotal 2100</b>	<b>307.64</b>	<b>303.71</b>	<b>64.13</b>	<b>69.07</b>	<b>16,624,920</b>	<b>17,147,194</b>	<b>3.14%</b>	<b>153,309</b>	<b>263,841</b>	<b>72.10%</b>	<b>3,372,417</b>
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
2291 Inst. Aide FT, Oth-In-Direct Inst.											
2292 Limited Benefit Employee											
<b>Subtotal 2200</b>	<b>16.42</b>	<b>14.04</b>	<b>0.44</b>	<b>2.43</b>	<b>766,119</b>	<b>745,734</b>	<b>-2.66%</b>				<b>215,757</b>
<b>Total 2100 &amp; 2200</b>	<b>324.06</b>	<b>317.74</b>	<b>64.56</b>	<b>71.50</b>	<b>17,391,039</b>	<b>17,892,928</b>	<b>2.89%</b>	<b>153,309</b>	<b>263,841</b>	<b>72.10%</b>	<b>3,588,174</b>
23 NON-INSTRUCTIONAL											
2310 Non-Mgt. - Temp											
2311 Admin., Non-Inst Prof Expt											
2391 Substitutes--Short Term											
2392 Non-Inst. Students	2.13	5.66	16.52	50.39	83,636	94,236	12.67%				923,172
2393 Class Non-Instr. Overtime					24,500	90,500	269.39%				17,000
2394 Non-Admin., Non-Inst. Prof Expt					149,226	136,550	-8.49%	96,814	157,350	62.53%	818,213
2399 Class Oth - Temp					95,898	135,300	41.09%	2,520		-100.00%	64,380
<b>Subtotal 2300</b>	<b>2.13</b>	<b>5.66</b>	<b>16.52</b>	<b>50.39</b>	<b>353,259</b>	<b>456,586</b>	<b>29.25%</b>	<b>99,334</b>	<b>157,350</b>	<b>58.41%</b>	<b>1,822,765</b>
24 INSTRUCTIONAL AIDES											
2411 Inst. Students		1.16	0.99	2.87	23,800	93,597	293.27%				359,854
2412 Direct Inst. Prof Expt					468,757	642,100	36.98%	97,550	86,540	-11.29%	435,230
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 Intrp Temp					90,000	90,000					10,000
2495 Inst Oth Indr Prof Expt											76,400
2499 Oth Indr Inst Temp											



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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget 2012-13	GU001 Tentative Budget 2013-14	%	CE Adopted Budget 2012-13	CE Tentative Budget 2013-14	%	Restricted Adopted Budget 2012-13				
	Unrst	Unrst	Rest	Rest											
	2013	2014	2013	2014											
2900	Classified Abatement														
2999	Salary Budget Control				-540,870	170,686	-131.56%	6,045		-100.00%	203,787				
	Subtotal 2400				68,704	996,384	1350.26%	103,595	86,540	-16.46%	1,085,271				
	Total 2300 & 2400				2.13	6.82	17.51	53.25	421,963	1,452,969	244.34%	202,929	243,890	20.19%	2,908,036
	TOTAL 2000				326.19	324.57	82.07	124.75	17,813,002	19,345,898	8.61%	356,237	507,731	42.53%	6,496,210
30	STAFF BENEFITS														
3110	STRS - Acad. Instructors & Ins Aides				3,193,460	3,118,538	-2.35%	6,341	7,148	12.74%	83,817				
3120	STRS - Class Mgt Non Educ Admin				5,840	43,339	642.10%								
3130	STRS - Ed. Administrators - Cont.				281,078	276,070	-1.78%				38,218				
3131	STRS - Oth Acad Emp Non-Instrl				93,956	95,451	1.59%				60,972				
3210	PERS - Acad. Instructors & Inst Aides				52,336	63,211	20.78%	8,499	8,004	-5.82%	9,434				
3220	PERS - Class Mgt Non Educ Admin				469,188	466,056	-0.67%	8,579	13,347	55.58%	65,247				
3221	PERS - Classified Employee				1,470,497	1,421,426	-3.34%	1,508	8,772	481.85%	298,318				
3222	PERS - Conf Empl - Non- Mgt				73,185	70,484	-3.69%								
3240	PERS - Educational Administrator				19,516	7,763	-60.22%				5,041				
3310	OASDHI - Acad Instruct & Instr Aides				669,401	602,580	-9.98%	7,385	7,681	4.02%	28,031				
3320	OASDHI - Cls Mgt Non-Ed Admin				245,613	314,787	28.16%	5,413	8,943	65.20%	33,124				
3321	OASDHI - Clss Emp				759,935	970,733	27.74%	1,140	6,030	428.87%	151,652				
3322	OASDHI - Conf. Emp - Non Mgt				41,560	47,228	13.64%								
3330	Medicare														
3340	OASDHI - Educational Administrators				50,619	54,860	8.38%				6,717				
3341	OASDHI - Oth Acad Emp Non-Instrl				33,828	22,076	-34.74%				33,888				
3410	H&W Acad. Instructors & Aides				5,087,191	5,139,497	1.03%	28,272	28,389	0.41%	78,670				
3411	H&W-Acad Instr & Instl Aides(Rtrd)														
3420	H&W Clss Mgt(Non-Ed Administrators)				663,858	703,867	6.03%	14,225	21,589	51.76%	100,274				
3421	H&W Classified Employees				3,456,216	3,557,658	2.94%	4,979	30,224	507.06%	744,355				
3422	H&W Conf. Emp - Non Mgt				142,252	129,756	-8.78%								
3423	H&W - Clss Mgt - Retired														
3424	H&W - Clss Retired														
3430	Life Insurance														
3440	H&W Educational Administrators				403,243	418,491	3.78%				62,403				
3441	H&W - Oth Acad. Emp - Non-Instrl				135,597	136,911	0.97%				80,255				
3443	H&W-Educational Adm Cont - Retired														
3490	Retiree Benefits														
3491	Retiree Benefits: Non-Instructional														
3510	SUI-Acad Instl Aides (Dir)				667,713	93,106	-86.06%	3,373	1,470	-56.41%	27,672				
3520	SUI-Clss Mgt Non-Educ. Admin.				64,772	2,180	-96.63%	1,139	58	-94.87%	8,892				

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget
	Unrst	Unrst	Rest	Rest							
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13
3521 SUI - Ciss Emp					214,827	10,458	-95.13%	410	207	-49.38%	50,281
3522 SUI - Conf Emp - Non Mgt					9,719	309	-96.82%				
3540 SUI - Educational Administrators					56,352	1,892	-96.64%				7,458
3541 SUI - Oth Acad Emp - Non Instl					24,472	3,537	-85.55%				19,757
3610 WC - Acad Inst & Instl Aides (Dir)					352,359	348,525	-1.09%	1,777	2,103	18.33%	17,595
3620 WC - Ciss Mgt Non-Educational Adm.					34,115	37,017	8.51%	601	1,017	69.09%	4,646
3621 WC - Ciss Emp					112,567	119,904	6.52%	216	757	250.97%	35,045
3622 Conf Emp - Non Mgt					5,117	5,371	4.97%				
3640 WC - Educational Administrators					29,715	32,916	10.77%				3,928
3641 WC-Oth Acad Emp - Non Instructional					13,994	10,636	-23.99%				10,061
3710 DefBen-Acad Inst & Instl Aides (Dir)					325,294	183,449	-43.61%	2,714	3,217	18.51%	46,408
3720 DefBen-Ciss Mgt - Non-Educ Admin					2,535	3,127	23.34%				
3721 DefBen - Ciss Emp					52,606	26,737	-49.18%	567	446	-21.33%	25,048
3722 DefBen - Conf Emp - Non Mat					9,371		-100.00%				18,376
3741 DefBen - Oth Acad Emp - Non Instrl						6,205					
3808 Instructional --- benefit Reserve											
3818 Non Instructional -- Benefit Reserve											
3910 Otr Benf. - Acad. Instruct. & Aides					113,583	99,458	-12.44%	537	538	0.29%	1,853
3920 OTHBEN-Ciss Mgt (Non-Educ Admin					33,314	33,116	-0.59%	221	308	39.11%	1,481
3921 Otr Benf. - Ciss Employee					46,526	42,293	-9.10%	51	277	442.42%	10,070
3922 OTHBEN - Conf Emp - Non Mgt					2,069	1,942	-6.15%				
3929 Classified Benefit Abatement					-118,945	-25,786	-78.32%				
3940 Otr Benf. - Educational Administrators					9,508	9,337	-1.80%				1,244
3941 OTHBEN - Oth Acad Emp (Noninstrl)					2,156	1,889	-12.37%				1,445
3999 Benefit Suspense						26,008					90,697
<b>TOTAL 3000</b>					<b>19,412,106</b>	<b>18,734,406</b>	<b>-3.49%</b>	<b>97,948</b>	<b>150,527</b>	<b>53.68%</b>	<b>2,262,375</b>
40 BOOKS, SUPPLIES AND EQUIPMENT REPLACEMENT											
42 MAGAZINES & PERIODICALS											
4211 Non-Library Magazines/Periodicals					28,510	24,332	-14.66%				60,074
Subtotal 4200					<b>28,510</b>	<b>24,332</b>	<b>-14.66%</b>				<b>60,074</b>
43 SUPPLIES											
4310 Instr Supplies & Materials					448,259	354,357	-20.95%	30,675	19,268	-37.18%	707,826
4312 Computer Software less than \$200					7,225	7,456	3.20%	2,000	2,000		25,524
4313 Non-Instr Supplies & Materials					593,285	1,032,030	73.95%	7,200	6,424	-10.78%	350,943

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget
	Unrst	Unrst	Rest	Rest							
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13
4314	Paper				104,247	75,256	-27.81%				1,130
4315	Maint & Repairs Supplies				399,000	261,500	-34.46%				
4320	Vehicle Supplies - Parts				23,600	25,378	7.53%				1,000
4321	Fuel - Lubricants				91,800	103,960	13.25%	200	200		10,000
4391	Small Equip (Less than \$200)										
	<b>Subtotal 4300</b>				<b>1,667,417</b>	<b>1,859,938</b>	<b>11.55%</b>	<b>40,075</b>	<b>27,893</b>	<b>-30.40%</b>	<b>1,096,424</b>
44	FOOD										
4400	Food - Non Travel, Non Cafeteria				89,000	91,280	2.56%				
	<b>Subtotal 4400</b>				<b>89,000</b>	<b>91,280</b>	<b>2.56%</b>				
	<b>TOTAL 4000</b>				<b>1,784,927</b>	<b>1,975,550</b>	<b>10.68%</b>	<b>40,075</b>	<b>27,893</b>	<b>-30.40%</b>	<b>1,156,498</b>
50	SERVICES /UTILITIES/ AND OPERATING EXPENSES										
51	SERVICES										
5107	Athletic Officials				65,770	59,505	-9.53%				
5108	Temp Employment Agency Services										
5109	Child Care Services										22,563
5118	Cont Security Services				106,650	106,650					500
5119	Oth Non-Inst. Consulting Services				844,250	1,093,381	29.51%				885,866
5150	Contract Instruction				495,781	503,781	1.61%	80,520	140,000	73.87%	8,000
5151	Guest Lecturers/Performers				12,900	6,400	-50.39%				67,790
5152	Music Drama Programs										
5159	Oth Instructional Consulting Services				500	500					247,633
	<b>Subtotal 5100</b>				<b>1,525,851</b>	<b>1,770,217</b>	<b>16.02%</b>	<b>80,520</b>	<b>140,000</b>	<b>73.87%</b>	<b>1,232,353</b>
52	TRAVEL										
5209	Non-Employee Travel				39,609	24,000	-39.41%				30,857
5212	Student Travel				183,825	169,354	-7.87%		5,294		62,966
5220DT	Employee Travel				40,670	38,355	-5.69%		2,000		7,187
5220	Employee Travel				411,981	470,134	14.12%	25,000	23,000	-8.00%	627,913
5230	Food/Meetings				46,035	49,237	6.96%	3,700	1,350	-63.51%	143,174
	<b>Subtotal 5200</b>				<b>722,120</b>	<b>751,080</b>	<b>4.01%</b>	<b>28,700</b>	<b>31,644</b>	<b>10.26%</b>	<b>872,096</b>
53	MEMBERSHIP/DUES										
5300	Institutional Dues/Memberships				313,254	319,880	2.12%	2,500	2,700	8.00%	19,265
5310	Consortium Dues/Memberships				18,130	350	-98.07%				
	<b>Subtotal 5300</b>				<b>331,384</b>	<b>320,230</b>	<b>-3.37%</b>	<b>2,500</b>	<b>2,700</b>	<b>8.00%</b>	<b>19,265</b>

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget
	Unrst	Unrst	Rest	Rest							
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13
54	INSURANCE										
5400	Comprehensive/Liability/Prpty/Auto/Ins				479,190	486,050	1.43%				
5406	Student Insurance				181,817	181,820	0.00%				
5407	Insurance Deductibles				6,000	6,000					
	Subtotal 5400				667,007	673,870	1.03%				
55	UTILITIES & MAINTENANCE										
5501	Laundry Services				47,650	44,097	-7.46%				5,500
5520	Natural Gas/ LPG				462,500	453,700	-1.90%				
5530	Light - Electricity				1,238,000	1,403,000	13.33%				
5540	Water - Sanitation				504,300	514,000	1.92%				
5550	Disposal Services				114,820	109,320	-4.79%				3,000
5560	Hazardous Waste Disposal				42,802	44,050	2.92%				
5570	Pest Control Services				22,350	11,940	-46.58%				
5581	Telephone Services				115,159	105,999	-7.95%	150	150		
5583	Data Communication Services				264,343	262,291	-0.78%				
5590	Other Utilities				8,791	8,791					
	Subtotal 5500				2,820,716	2,957,188	4.84%	150	150		8,500
56	RENTS - LEASES - REPAIRS										
5602	Rental of Equip/Utility Vehicles				116,726	117,416	0.59%		1,500		15,150
5603	Rental of Facilities				216,521	527,588	143.67%	305,270	5,300	-98.26%	500
5604	Film Rentals										
5608	Operating Leases/Contracts (cars, copiers etc.)				47,775	45,575	-4.60%				
5610	Rental of Equipment										
5620	Rent, Lease of Facilities.										
5630	Rent Lease Films										
5650	Software Licensing/Maintenance Svcs				1,499,048	1,624,325	8.36%	10,304		-100.00%	158,950
5651	Internet Access										
5661	Computer Maintenance										
5662	Computer Maintenance Agreement										
5672	Equipment Repairs										
5681	Grounds Maintenance				89,350	94,000	5.20%				5,000
5683	Building Maintenance				275,350	290,825	5.62%	9,000	9,000		
5684	Vehicle Repairs & Maintenance				55,600	57,800	3.96%				10,500
5685	Computer Hardware Maint Agreements				364,749	388,379	6.48%				
5686	Oth Equipment Maint Agreements				274,700	217,915	-20.67%				839
5690	Other Maintenance/Repairs				157,307	194,951	23.93%				46,672
5691	Other Maintenance Contracts				222,100	970,730	337.07%				

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget
	Unrst	Unrst	Rest	Rest							
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13
<b>Subtotal 5600</b>					<b>3,319,225</b>	<b>4,529,504</b>	<b>36.46%</b>	<b>324,574</b>	<b>15,800</b>	<b>-95.13%</b>	<b>237,611</b>
57 LEGAL/AUDIT/ELECTION											
5700 Annual Fiscal Audit					70,000	70,000					
5720 Trustee Elections					40,000	50,000	25.00%				
5731 Attorney Fees - Oth					287,531	282,450	-1.77%				
5732 Attorney Fees - Collective Bargaining											
5733 Legal Advertising					5,000	5,000					
5740 Settlement Expense					7,500	4,000	-46.67%				
5790 Other Professional Fees											68,493
<b>Subtotal 5700</b>					<b>410,031</b>	<b>411,450</b>	<b>0.35%</b>				<b>68,493</b>
58 OTHER SERVICES & EXPENSES											
5810 Fingerprinting Services					58,000	22,000	-62.07%				3,550
5813 Physical Examinations/Tests					11,100	10,850	-2.25%				
5820 Postage/Express Overnight Svcs					124,371	117,810	-5.28%	2,400	3,000	25.00%	13,477
5830 Bank Charges					175,000	155,000	-11.43%				
5831 Credit Card Expenses											
5832 Returned Checks											
5835 Bad Debt Expense					2,000	2,000					
5838 Collection Services											
5840 Interest - Current Debit					85,000	70,000	-17.65%				
5860 General Advertising					323,368	367,076	13.52%	4,281	400	-90.66%	111,999
5861 Printing/Duplicating Services					82,690	35,790	-56.72%	4,144	17,111	312.88%	120,173
5870 Cash Over/Short					100	100					
5880 Taxes/Licenses/Permits					60,627	60,839	0.35%				
5881 Sales Tax Expense					6,800	3,400	-50.00%				
5890 Other Services & Expenses					253,401	282,116	11.33%	38,277	43,000	12.34%	376,832
5899 Contingencies Account - Budget Only					16,600	16,600					574,467
5899a Unallocated Deductions/Additions					-1,134,945		-100.00%	179,734		-100.00%	-31,011
<b>Subtotal 5800</b>					<b>64,112</b>	<b>1,143,581</b>	<b>1683.73%</b>	<b>228,836</b>	<b>63,511</b>	<b>-72.25%</b>	<b>1,169,487</b>
59 INDIRECT COSTS											
5911 Indirect Cost Reimbursement					-300,697	-300,697		666	1,302	95.45%	149,324
5912 Transfer Out - Indr Cost (Expense)											
<b>Subtotal 5900</b>					<b>-300,697</b>	<b>-300,697</b>		<b>666</b>	<b>1,302</b>	<b>95.45%</b>	<b>149,324</b>
<b>TOTAL 5000</b>					<b>9,559,748</b>	<b>12,256,424</b>	<b>28.21%</b>	<b>665,946</b>	<b>255,107</b>	<b>-61.69%</b>	<b>3,757,129</b>

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget
	Unrst	Unrst	Rest	Rest							
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13
<b>TOTAL 1000 - 5000</b>					<b>92,004,699</b>	<b>95,578,118</b>	<b>3.88%</b>	<b>1,237,061</b>	<b>1,027,901</b>	<b>-16.91%</b>	<b>16,409,412</b>
60 CAPITAL OUTLAY											
61 SITES & SITE IMPROVEMENT											
6120 Site Improvement					80,224	115,000	43.35%				27,273
<b>Subtotal 6100</b>					<b>80,224</b>	<b>115,000</b>	<b>43.35%</b>				<b>27,273</b>
62 BUILDINGS											
6210 Buildings Construction					135,500	100,000	-26.20%				
6211 Buildings Architect											
6212 Building Fees/Services											8,789
6214 Buildings - Testing & Inspection					2,585	1,150	-55.51%				
6215 Additions to Buildings					13,500	3,500	-74.07%				
6216 Bldg Cost of Purchase											
<b>Subtotal 6200</b>					<b>151,585</b>	<b>104,650</b>	<b>-30.96%</b>				<b>8,789</b>
63 BOOKS - LIBRARY											
6310 Library Books					70,900	84,700	19.46%				
6311 Magazines & Periodicals					90,000	80,000	-11.11%				
<b>Subtotal 6300</b>					<b>160,900</b>	<b>164,700</b>	<b>-2.36%</b>				
64 EQUIPMENT											
641 <b>New Equipment</b>											
6411 Library & Audio Visual Equipment					8,000	4,000	-50.00%				
6412 Computer/Tech Equip					234,804	516,129	119.81%				478,687
6412FA Computer/Tech Equipment					68,256	432,256	533.29%				40,900
6413 Autos & Buses											
6414 Furniture											105,000
6414FA Other Equipment											
6415 Lease Purchase					132,302		-100.00%				
6416 Software over \$1000											
6419 Other Equipment					128,550	141,400	10.00%	97,031	79,978	-17.58%	611,218
6419FA Other Equipment					63,000	60,000	-4.76%				857,429
<b>Subtotal 6410</b>					<b>634,912</b>	<b>1,153,785</b>	<b>81.72%</b>	<b>97,031</b>	<b>79,978</b>	<b>-17.58%</b>	<b>2,093,234</b>
642 <b>Equipment Replacement</b>											
6421 Library & Audio Visual Equipment								10,000		-100.00%	
6422 Computer/Tech Equip											

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

EXPENSE	Full-Time Equivalent (FTE)				GU001 Adopted Budget	GU001 Tentative Budget	%	CE Adopted Budget	CE Tentative Budget	%	Restricted Adopted Budget
	Unrst	Unrst	Rest	Rest							
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13
6423 Autos & Buses											
6424 Furniture											
6425 Lease Purchase											
6429 Other Equipment											
<b>Subtotal 6420</b>								10,000		-100.00%	
<b>Subtotal 6400</b>					634,912	1,153,785	81.72%	107,031	79,978	-25.28%	2,093,234
6900 Capital Outlay Abatement											
<b>TOTAL 6000</b>					1,027,621	1,538,135	49.68%	107,031	79,978	-25.28%	2,129,295
70 OTHER OUTGO											
71 Debt Retirement (Long Term Debt)											
7110 Debt Reduction					700,000	740,000	5.71%				
7111 Debt Interest & Other Charges					5,008,434	5,063,049	1.09%				
<b>Subtotal 7100</b>					5,708,434	5,803,049	1.66%				
72 INTRAFUND TRANSFERS OUT											
7201 Intrafund Transfers Out					19,731,204	20,952,270	6.19%				275,806
7205 Intrafund Transfers In					-19,731,204	-20,952,270	6.19%				
<b>Subtotal 7200</b>											275,806
73 TRANSFERS											
7312 Interfund - Out					1,111,513	1,173,684	5.59%				
7410 Other Transfers											
<b>Subtotal 7300 &amp; 7400</b>					1,111,513	1,173,684	5.59%				
75 STUDENT FINANCIAL AID											
7501 Student Financial Aid Excludes Sal.) (Excludes Salaries)											198,053
7502 Scholarships											25,600
7503 Outside Scholarships											242,959
7509 Other											
<b>Subtotal 7500</b>											466,613
76 OTHER PAYMENTS											
7601 In-Lieu of Transp. Allowance											414,826
7602 Oth Student Aide (Non-cash)											
<b>Subtotal 7600</b>											414,826

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

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	Unrst	Unrst	Rest	Rest							
	2013	2014	2013	2014	2012-13	2013-14	Change	2012-13	2013-14	Change	2012-13
79 RESERVE FOR CONTINGENCIES											
7910 Districtwide (minimum 5%)					9,334,838	11,125,667	19.18%		129,224		
7910 Contingencies (Banked Load,Vac. Accrual)											
7910 Minor Emergencies (Colleges/District Office)					6,224,112	9,330,638	49.91%	290,677	224,875	-22.64%	
7911 Student Development Reserves											
7921 Board Approved Carryover Funds											
7921 Revolving Cash Funds											
<b>Subtotal 7900</b>					<b>15,558,950</b>	<b>20,456,305</b>		<b>290,677</b>	<b>354,099</b>	<b>21.82%</b>	
<b>TOTAL 7000</b>					<b>22,378,897</b>	<b>27,433,037</b>	<b>22.58%</b>	<b>290,677</b>	<b>354,099</b>	<b>21.82%</b>	<b>1,157,245</b>
<b>TOTAL EXPENDITURES, OTHER OUTGO</b>					<b>115,411,217</b>	<b>124,549,291</b>	<b>7.92%</b>	<b>1,634,768</b>	<b>1,461,978</b>	<b>-10.57%</b>	<b>19,695,952</b>
TOTAL EXPENDITURES, OTHER OUTGO AND NET ENDING BALANCE	<b>969.32</b>	<b>955.45</b>	<b>122.25</b>	<b>147.34</b>	<b>115,411,217</b>	<b>124,549,291</b>	<b>7.92%</b>	<b>1,634,768</b>	<b>1,461,978</b>		<b>19,695,952</b>



