

# ***FINAL BUDGET***

***Fiscal Year  
2012***



SAN BERNARDINO  
COMMUNITY  
COLLEGE  
DISTRICT

114 S. Del Rosa Drive • San Bernardino, CA  
www.SBCCD.org • 909-382-4000



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## **Principal Officials**

As of July 1, 2011

### **Board of Trustees**

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John M. Futch, Trustee, Clerk

Donna Ferracone, Trustee

John Longville, Trustee

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Charlie Ng, Interim Vice Chancellor, Fiscal Services

Dr. Jack Miyamoto, Consultant, Human Resources & Employee Relations

Dr. Debra S. Daniels, President, San Bernardino Valley College

Gloria Macias Harrison, President, Crafton Hills College

Larry R. Cicalone, President, KVCR



114 South Del Rosa Drive • San Bernardino, CA 92408 • Phone (909)382-4000

September 15, 2011

Dear Members of the Board of Trustees:

I am pleased to present the final budget for fiscal year ending June 30, 2012. This budget was developed in accordance with Title 5, the California Community Colleges Budget and Accounting Manual, the best practices of the Government Finance Officers Association, and the fiscal policies set by the Board.

We continue to be faced with budget challenges for fiscal year 2011-2012 which are likely to continue for the foreseeable future. Significant reductions in revenues and increased expenditures, while pursuing our highest priorities, goals, and objectives form the starting point for this financial plan. This budget assumes a worst-case 7.7% decrease in state-funded enrollment and associated impact on other revenues, a 19.7% increase in health and welfare benefit costs, contractual step and column salary increases, and implementation of the goals and objectives of the District's strategic plan. The Board has adopted a series of budget principles that has guided the development of a strategic budget which carefully balances the need to provide access to educational resources for our communities and supporting academic excellence in the classroom. It also preserves our commitment to our faculty and staff. No layoffs of full-time contract employees have been recommended as a result of District finances.

We must acknowledge the hard work and sacrifice of our faculty and staff. We could not have accomplished this balanced budget without their support and cooperation. The significant budget reductions of the past few years have relied upon sacrifice by every member of the SBCCD community. We've implemented a series of cost-cutting measures including reducing enrollment, being selective about filling positions, reducing budgets in operational programs, and reallocating resources to meet highest priority needs. In addition, we will continue to examine line items in the budget to be sure we are prudent with our spending. These savings, along with other savings from this year, will be used to assist in balancing the budget in future years.

However, it must be stated that our ability to "get by" on savings from one year to the next and cutting operations to the bone is rapidly drawing to a close. This year's budget reduction relied on unspent funds from last year that were a "one-time" contribution used to balance this year's budget. We must begin a collegial process to reinvent ourselves. This means that we must look carefully at how we are organized and how we are delivering services to determine if we are efficient and effective. We must look carefully at new revenue opportunities that will continue to supplement our state appropriations. And we must look at further exploring partnership opportunities so that public and private entities, coming together, can join their resources and efforts to achieve exciting and measurable outcomes for our students.

We are continuing to implement our facilities master plans at each campus. These projects will further enhance the learning environment, safety, and the sustainability of the facilities for years to come. However, we acknowledge that our ability to raise funds has been vastly damaged by the local economic decline. We have been able to sell only half of the \$500 million in general obligation bonds required in our facilities master plans and many projects must be set aside for many years. This forces us to consider the addition of capital fund reserves to provide for renovations and repairs on facilities over the coming years. We are also obligated by law to build a fund to pay the future cost of retiree health benefits which totals about \$10 million. As you can see, the needs of the District are vast and the current support we receive from the State has been on the decline for the past few years.

We have the utmost confidence in our ability to manage our existing resources with excellence and meet our highest priority needs. We can also develop new streams of revenue that can help to support our priorities and provide education and support services for those who depend on us for their future success. The financial situation in California is just another challenge to be overcome as we move down the path of becoming the “best” community college district in the State.

There is a great deal of important information in this budget that demonstrates the commitment we have to our students, faculty, staff, and community. Many lives have been changed for the better as a result of their education at San Bernardino Valley College, Crafton Hills College, the Economic Development and Corporate Training Center, and KVCR. We sincerely hope that our students stay with us for a lifetime and continue their learning to enhance their skills, improve their employment opportunities, achieve their educational goals, or just have fun!

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce Baron". The signature is fluid and cursive, with the first name "Bruce" being more prominent than the last name "Baron".

Bruce Baron  
Chancellor

# Introduction

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## BUDGET SUMMARY

### ***Balanced Budget***

The budget is balanced utilizing revenues and fund balance to cover expenditures.

### ***Integrated Planning and Budgeting***

The colleges and the District Office have each used their program review and/or strategic planning processes to determine their highest priority goals and objectives. Consequently, the budget reflects resources allocated to departments based on those prioritized requirements, in an effort to match resources with the highest priority goals and objectives throughout the District.

### ***State Budget Update***

The budget process began with a call for compromise and hope for an expedited agreement to allow the public to vote on tax extensions and other major reforms. It ended with a majority-vote budget featuring deep program cuts, deferred payments, assumptions of higher revenues, and the threat of mid-year trigger cuts.

Using the authority provided by the voters through Proposition 25 (November, 2010), the Legislature passed the 2011-12 Budget Act (SB87) with a simple majority rather than the two-thirds vote that had been required for the past several decades. The plan solves what was identified in January as a \$26.6 billion gap through major program reductions, borrowing and transfers, and an assumption of major revenue gains beyond what had been estimated in January. The following represents the Legislative Analyst's summary of the major solution categories:

- \$11.1 billion in expenditure reductions
- \$11.8 billion in baseline revenue adjustments
- \$2.9 billion in borrowing, shifts, and fund transfers
- \$1 billion in new revenue (e.g. new and extended fees, revenue collections)
- \$0.5 billion in local realignment revenue impacts

The final budget assumes general fund expenditures of \$85.9 billion, a decrease of \$5.5 billion from the 2010-11 fiscal year. Even with all of these actions, the Department of Finance preliminarily anticipates a 2012-13 deficit of \$3.1 billion, though there are many moving pieces to account for in this estimate.

### *Higher Revenues and Trigger Cuts*

On top of the \$6.6 billion in new revenue estimated by the Department of Finance at the May Revise, the final budget assumes an additional \$4 billion in revenue to help close the gap. This optimism is based in part on the fact that tax receipts for May and June were running about \$1 billion higher than estimates, giving rise to hopes of an economy improving faster than anticipated, though primarily through gains made by high income earners.

To allay concerns that the revenues will not match assumptions, the budget includes a control section giving the Director of Finance authority to reduce appropriations as specified below upon a finding by December 15<sup>th</sup> that revenues are not keeping pace with budget assumptions.

- Tier 0 – There will be no midyear cuts if at least \$3 billion of the \$4 billion in higher revenues materialize.
- Tier 1 – If only \$2 billion to \$3 billion of the revenues materialize, up to \$601 million in midyear cuts could be enacted. These actions would include an additional \$100 million reduction to each University of California (UC) and California State University (CSU) school, and a \$30 million general fund reduction to the California Community Colleges offset by an increase in fees to \$46 per unit.
- Tier 2 – If less than \$2 billion of the revenues materialize, over \$1.8 billion in cuts could be meted out to K-14. Specifically, K-12 could see the elimination of transportation funding (\$248 million) and a reduction of funding equivalent of seven school days (\$1.5 billion). The California Community Colleges could receive a reduction to apportionments of up to \$72 million beyond the Tier 1 cuts. These reductions would be proportionate to revenue estimates.

### *Education Highlights*

- Proposition 98 – The budget funds Proposition 98 at \$48.6 billion. Total funding for programs generally included within Proposition 98 remain relatively flat year-over-year (\$49.7 billion was provided in the 2010-11 fiscal year), but over a billion dollars in funding for child care programs is provided outside of Proposition 98 in the 2011 Budget Act. The budget also reflects other major changes to the Proposition 98 minimum guarantee, including a \$222 million increase to reflect the shift of mental health services to school districts, a \$578 million increase to ensure the minimum guarantee is not impacted by the shift in motor fuel revenues, and a decrease of \$1.7 billion to reflect Redevelopment Agency remittances.

- K-12 – The major funding adjustment for K-12 was a new deferral of \$2.1 billion and the shift in funding for mental health services from counties to local education agencies, as referenced above. The budget also estimated the Office of the Secretary of Education and funding (federal) for the CALTIDES data system.
- K-12 Trailer Legislation – Trailer legislation extended recent flexibility related to categorical program spending, class size reduction penalties, deferred maintenance, sale of surplus property, and some other areas. Provisions adopted as part of the final budget agreement created controversy by requiring districts to project the same level of revenue in 2011-12 as in 2010-11 and to maintain staffing and program levels commensurate with the 2010-11 fiscal year.
- Higher Education – Higher education did not fare well in the budget. A total of \$1.7 billion was cut from higher education, including \$650 million each from UC and CSU, as well as \$400 million from the California Community Colleges. The budget reflects savings of \$100 million related to the annual California Student Aid Commission verification that Cal Grant renewal recipients do not exceed income and asset ceilings, and an additional \$10.7 million is eliminated to reflect the prohibition of Cal Grant participation by institutions that fail to meet specified student loan default rates. Additionally, the Governor eliminated general fund support for the California Postsecondary Education Commission.
- California Community Colleges (CCC) – The major changes to the CCC budget are as follows:
  - \$400 million cut to base apportionments.
  - \$110 million in additional fee revenue owing to an increase in fees from \$26 to \$36 per unit. This revenue mitigates the base cut for a net apportionment reduction of \$290 million (about 4.9%).
  - \$129 million in new deferrals, bringing the total deferrals for CCC to \$961 million (about 17% of the budget).
  - The new suspension of two mandates: 1) Sexual Assault Response Procedures and 2) Student Records.
  - An extension of categorical funding flexibility through the 2014-15 fiscal year.
  - No funding provided for either growth or cost of living adjustment (COLA).
  - No restoration of the categorical program reductions that were enacted in the 2009 Budget Act.

Similar to language included in the Budget Act of 2009, the \$290 million net reduction will be allocated as a workload reduction and with the Legislature expressing intent that

community college districts will prioritize courses relating to transfer, career technical education, and basic skills.

- Risks – The budget contains several risks for the California Community Colleges:
  - *Midyear Triggers* – The largest risk is the threat of midyear trigger actions if revenues do not materialize at the levels assumed in the budget. While midyear cuts cause hardship under any circumstance, the Chancellor’s Office is especially concerned about the possibility of a fee increase that would occur just prior to the spring term. This would impose a last minute unexpected cost for students, and would be extremely difficult for districts to administer. The Chancellor’s Office is working with the Legislature on alternatives to this potential trigger action.
  - *Fee Shortage* – Based on preliminary figures for the 2010-11 fiscal year, the Chancellor’s Office believes there has been an increase in the percentage of waivers granted to students. The fee collections estimated by the Department of Finance do not appear to adequately account for this growth as they rely upon actual figures from the 2009-10 fiscal year. The Chancellor’s Office believes a conservative estimate of the shortage is approximately \$25 million. This would represent a deficit in the apportionments unless mitigated by other factors (e.g. higher than estimated property tax).
  - *Recovery* – The budget assumed a whopping \$11.8 billion in revenues in excess of what was estimated in January. While a large chunk of this is based on actual current year tax receipts, it is difficult to square these figures with other troubling economic indicators such as slow job growth. We can hope the worst is over, but we can’t assume that is the case.

### *Conclusion*

The Governor and the Legislature were faced with few good choices to close a \$26.6 billion fiscal gap. While Proposition 25 gave the majority Democrats the opportunity to pass a budget without Republican support, it did not give them the same authority to raise revenues. Given that, they saw few better options other than to cut and to employ some smoke and mirrors. While it may be easy to deride some of the choices made in the budget, it should be noted that the changes implemented in the budget have reduced the estimated 2012-13 shortfall from \$19 billion to about \$3 billion. We may not like all of the decisions, but it’s certainly the case that progress was made toward putting the budget back into balance. Hopefully, the revenue growth seen during the first part of this year will carry forward into the future, so we can begin to reinvest in higher education.

## ***Budget Assumptions***

Given the status of the state budget, the District's budget includes the following assumptions:

- State funds enrollment of 13,064 full-time equivalent students (FTES-Tier 2)
- District enrollment target of 13,456 FTES – 3% over state funded amount
- Increase of \$1.4 million in federal revenues compared to last year
- Decrease of \$19.1 million in state revenues compared to last year
- Decrease of \$5.9 million in local revenues compared to last year
- Increase of \$1.9 million in other financing sources compared to last year
- No cost-of-living adjustment (COLA) or additional funding for growth
- Additional expenditures required by annual salary increases of \$480,000
- 19.7% increase in health and welfare benefits – \$1.2 million
- Additional expenditures required by grant obligations of \$169,000
- Deferral of \$650,000 of GASB 45 liability into fiscal year 2013
- \$15.4 million deferral of state apportionment for budget year 2012 into fiscal year 2013

## ***Enrollment***

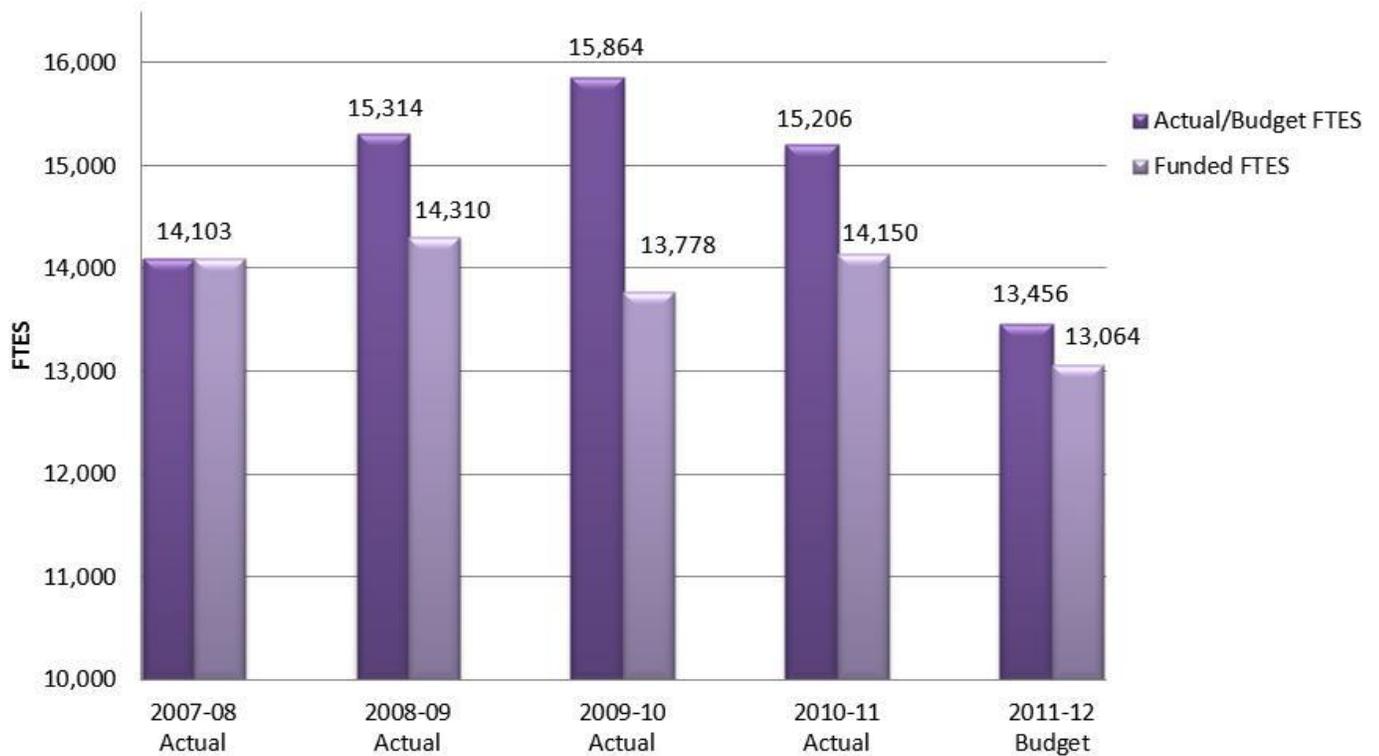
For 2010-2011, the state funded the District 14,150 FTES. The actual enrollment for the District was 15,206 FTES (10,486 for San Bernardino Valley College (SBVC) and 4,720 for Crafton Hills College (CHC)). This was 1,056 FTES, or 7.5%, over the funded amount from the state.

For 2011-12, the state is funding enrollment of approximately 13,270 FTES for Tier 0 and Tier 1 trigger cuts, a decrease of 6.2% compared to 2010-11. Under the scenario of a Tier 2 trigger cut, the state is funding enrollment of approximately 13,064 FTES, a decrease of 7.7% compared to 2010-2011.

The District has determined the target enrollment for its budget to be 13,456 FTES (9,419 for SBVC and 4,037 for CHC). This is 186 FTES (1.4%) over the Tier 0 and Tier 1 funded FTES amount from the state, and 392 FTES (3%) over the Tier 2 funded FTES amount from the state.

The enrollment target of 13,456 FTES is intended to protect the fund balance of the District while allowing more "access" in the way of additional instruction under the three different budget scenarios. These targets do not restrict the colleges from improving enrollment productivity, maximizing resources, and enrolling students above the target amount.

### Full-Time Equivalent Students (FTES)



	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Budget
SBVC FTES	9,857	10,728	11,075	10,486	9,419
CHC FTES	4,246	4,586	4,789	4,720	4,037
<b>Total</b>	<b>14,103</b>	<b>15,314</b>	<b>15,864</b>	<b>15,206</b>	<b>13,456</b>
Base FTES	13,775	14,103	14,310	14,150	13,064
Growth FTES Available	2	207	-	-	-
Restored FTES	326	-	-	-	-
Revised Base FTES	-	-	(532)	-	-
<b>Total FTES Funded</b>	<b>14,103</b>	<b>14,310</b>	<b>13,778</b>	<b>14,150</b>	<b>13,064</b>
FTES Over Base	-	1,004	2,086	1,056	392
% Over Base	0.0%	7.0%	15.1%	7.5%	3.0%

## ***Revenues***

Federal, state, and local revenues for all funds, excluding transfers, are budgeted at \$139,949,258, a decrease of \$23,592,407 compared to last year's actual of \$163,541,665.

Federal revenues are budgeted at \$29,070,783, an increase of \$1,416,436 compared to last year's actual of \$27,654,347. This is primarily due to increases of \$1.7 million in grants from the Department of Labor.

State revenues are budgeted at \$65,510,616, a decrease of \$19,131,539 compared to last year's actual of \$84,642,155. This is primarily due to decreases of \$4.3 million in state apportionment and \$16.4 million in claims for reimbursement for state funded capital projects that are coming to an end.

Local revenues are budgeted at \$45,367,859, a decrease of \$5,877,304 compared to last year's actual of \$51,245,163. This is primarily due to a decrease of \$8.1 million in local property taxes for the Bond Interest and Redemption Fund and an increase of \$2.3 million in Other Special Revenue.

## ***Expenditures***

Expenditures for all funds for the budget year, excluding transfers and capital outlay, are budgeted at \$101,476,701, an increase of \$13,610,685 compared to last year's actual of \$87,866,016. This is primarily due to increases of \$3.2 million in health and welfare benefits costs, \$2.4 million in classified salaries, \$4.4 million in other expenses and services in the General Fund – Restricted, \$2.0 million in other expenses and services in the General Fund – Unrestricted, \$1.0 million in other expenses and services in Revenue Bond Construction, and \$0.9 million in supplies and materials.

This year, the District will implement a series of cost-cutting measures in response to the state's financial condition and resulting decrease in apportionment for the District. The District will manage enrollment, fill mission-critical vacant positions, and implement a series of other cost cutting measures at each site. The District will follow the Board's directive of developing transition plans in 2011-12 to minimize or mitigate future utilization of fund balance.

## ***Capital Expenditures***

\$233.4 million is budgeted to continue implementing SBVC and CHC facilities master plans and the District's Five Year Construction Plan. Consistent with the Five Year Construction Plan submitted for approval to the Board of Trustees in July 2011, projects scheduled to be designed or constructed next year are as follows:



- Chemistry/Physical Science
- HVAC for Cafeteria/Ventilation for HLS Building
- Site Work/Signage/ADA Phase I
- Central Plant and Campus-wide Infrastructure
- New Athletic/PE Facility
- Stadium & Field Improvements Phase I
- Business Building Renovation
- Auditorium Renovation



- Parking Lot/ADA/Lighting Project
- Science Portable Classrooms
- Wellness Pool
- Solar Farm
- One Stop Student Center
- New Science Building
- New Occupational Education Building #2
- New Physical Education Buildings
- Aquatic Center ADA Access
- Student Services A Seismic Upgrade and Renovation
- Maintenance & Operations Renovation
- LADM Labs, Offices & Lecture Renovation
- Student Services B Renovation
- Child Development Center 1 Parking and Roadway Entrance
- Occupational Education Building 1 Demolition
- Gymnasium Demolition

### ***Other Financing Sources***

Net other financing sources all funds are budgeted at \$48,287,251, an increase of \$1,850,501 compared to last year's actual of \$46,436,750. This is net of incoming transfers and other outgo.

The approximate increase of \$540 thousand in incoming transfers is due primarily to increased requirements for retiree benefits and self-insurance, an allocation of SBVC child development savings from last year, as well as additional support for KVCR TV and Radio.

The approximate increase of \$2.4 million in other outgo is due primarily to expected financial aid disbursements, reserve contingency required for self-insurance, expected increases in debt redemption for the sale of revenue bonds, and funding for technology infrastructure upgrades.

### ***General Fund, Unrestricted Fund Balance***

Fund Balance is used to describe the net assets, or available resources, of funds. At the end of Fiscal Year 2011, the unrestricted general fund balance was \$25.7 million, or 34.5% of the total unrestricted general fund expenditure budget. Approximately \$3.2 million will be used to balance the budget for this year. The unrestricted general fund balance is expected to end the year at \$22.4 million, or 30.0% of the total unrestricted general fund expenditure budget.

In February 2011, the Board of Trustees provided a directive to maintain a minimum of 15% fund balance of expenditure budget, and the state mandates a minimum of 5%. These levels of fund balance are necessary to accommodate the District’s cash flow needs as the state continues to defer appropriation payments. As mentioned above, the District will follow the Board’s directive of developing transition plans in 2011-12 to minimize or mitigate future utilization of fund balance.

*Deferral Factor*

Factoring in that the District will have \$15.4 million of revenue deferred into fiscal year 2012-13 from the state, the “real” fund balance is expected to be \$7 million, or 9.95% of the total unrestricted general fund expenditure budget. If necessary, the District will seek short-term financing from sources such as the San Bernardino County’s Constitutional Advance or an alternate tax-revenue anticipation note (TRAN) source to meet the District’s cash flow needs.

## MISSION

The mission of the San Bernardino Community College District (SBCCD) is to promote the discovery and application of knowledge, the acquisition of skills, and the development of intellect and character in a manner that prepares students to contribute effectively and ethically as citizens of a rapidly changing and increasingly technological world. This mission is achieved through the District's two colleges ([San Bernardino Valley College \(SBVC\)](#) and [Crafton Hills College \(CHC\)](#)), the [Professional Development Center \(PDC\)](#) and public broadcast system ([KVCR TV-FM](#)) by providing high quality, effective and accountable instructional programs and services.

## STRATEGIC DIRECTIONS, GOALS, AND OBJECTIVES

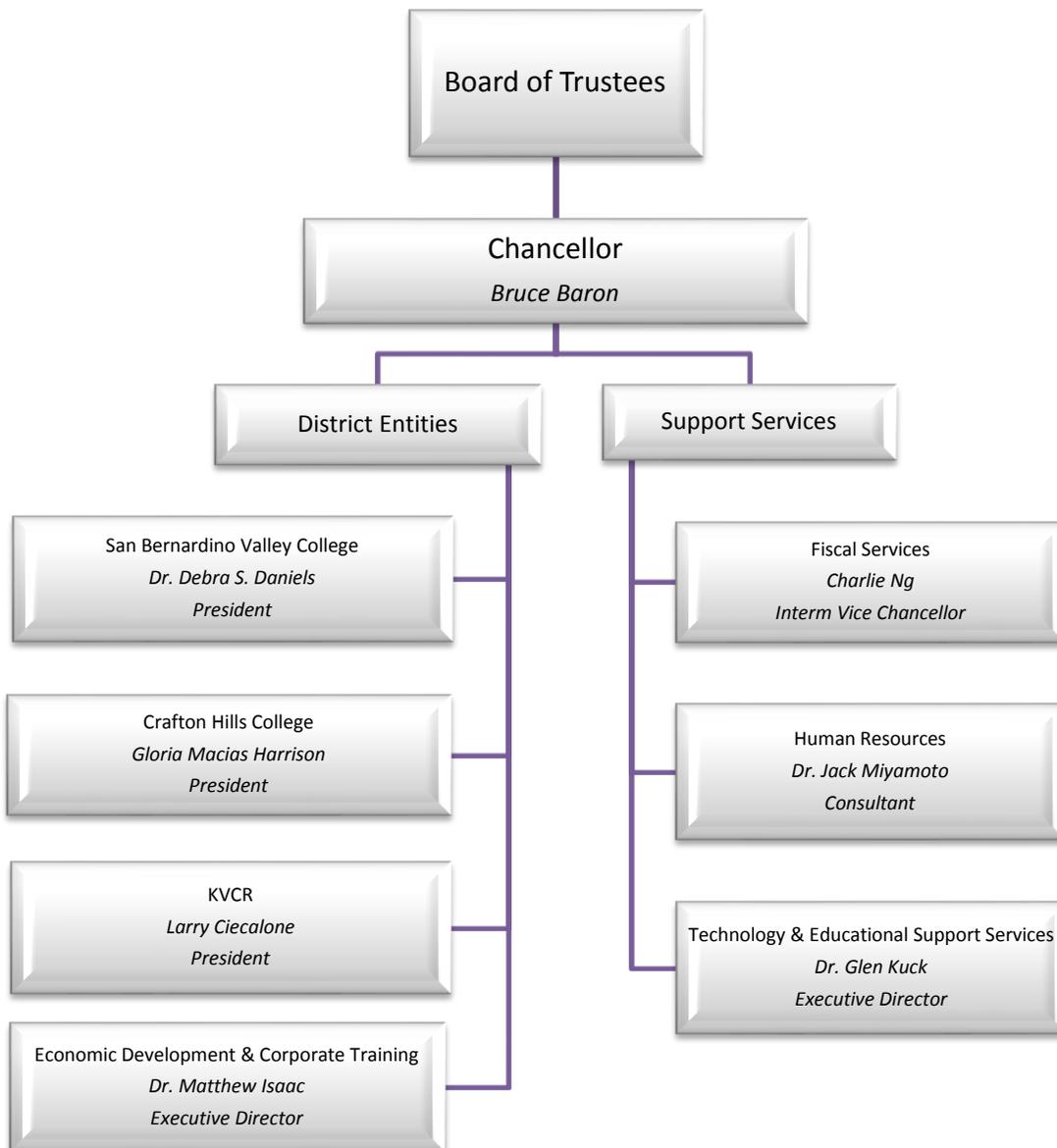
<i>Strategic Directive 1</i> <b>Institutional Effectiveness</b>	
<u>Goals</u>	<u>Objectives</u>
1.1 – Implement and integrate decision-making, planning, and resource allocation structures and processes that are collaborative, transparent, evidence-based, effective, and efficient.	1.1.1 – Create structures and processes to ensure effective communication about decision-making and collegial consultation among all District entities (namely, CHC, SBVC, DETS, EDCT, KVCR, and District Office).

<p><i>Strategic Directive 2</i></p> <p><b>Learning Centered Institution for Student Access, Retention and Success</b></p>	
<p><u>Goals</u></p>	<p><u>Objectives</u></p>
<p>2.1 – Ensure access to and delivery of programs, services, and support that meet the diverse needs of students, prospective students, and the community.</p>	<p>2.1.1 – Provide financial and technological support for the facilitation of student access to programs and services.</p>
<p>2.2 – Improve student retention, success, and persistence across the District.</p>	<p>2.2.1 – Provide financial and technological support for the improvement of classroom instruction and student support services.</p> <p>2.2.2 – Develop and implement a District Staffing Plan that includes targets for improvement of full-time/part-time faculty ratios.</p>
<p><i>Strategic Directive 3</i></p> <p><b>Resource Management for Efficiency, Effectiveness and Excellence</b></p>	
<p><u>Goals</u></p>	<p><u>Objectives</u></p>
<p>3.1 – Optimize the development, maintenance, and use of resources in accord with applicable plans.</p>	<p>3.1.1 – Evaluate and enhance the system for training employees in accordance with District plans. (See also 2.3.1 and 4.2.1.)</p> <p>3.1.2 – Review and refine established processes that support the transparent allocation of resources districtwide.</p>
<p><i>Strategic Directive 4</i></p> <p><b>Enhanced and Informed Governance and Leadership</b></p>	
<p><u>Goals</u></p>	<p><u>Objectives</u></p>
<p>4.1 – Optimize governance structures and processes throughout the District.</p>	<p>4.1.1 – Periodically evaluate, enhance, and document District collegial-consultation structures and processes.</p> <p>4.1.2 – Periodically evaluate, enhance, and document the functional relationships among District entities.</p>
<p>4.2 – Continuously develop leaders among all groups.</p>	<p>4.2.1 – Facilitate the development of leaders through professional development. (See also 2.3.1 and 3.1.1.)</p>

<p><i>Strategic Directive 5</i>  <b>Inclusive Climate</b></p>	
<p><u>Goals</u></p>	<p><u>Objectives</u></p>
<p>5.1 – Value diversity and promote inclusiveness among employees, students, and the community.</p>	<p>5.1.1 – Establish a District mentoring program for all new employees.</p> <p>5.1.2 – Coordinate districtwide events celebrating diversity for students, employees, and the community.</p>
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<p><i>Strategic Direction 6</i>  <b>Community Collaboration and Value</b></p>	
<p><u>Goals</u></p>	<p><u>Objectives</u></p>
<p>6.1 – Enhance the District’s value and image in the communities.</p>	<p>6.1.1 – Develop a comprehensive communications plan, incorporating all sites, to raise the communities’ awareness of education and training services.</p>
<p>6.2 – Support and expand partnerships with other academic institutions, governmental agencies, and private industry to support the District’s and colleges’ missions.</p>	<p>6.2.1 – Support and expand community partnerships.</p> <p>6.2.2 – Establish a Community Affinity Network to promote and document productive relationships between District employees and organizations in the surrounding communities.</p> <p>6.2.3 – Support and strengthen Career Pathways.</p>

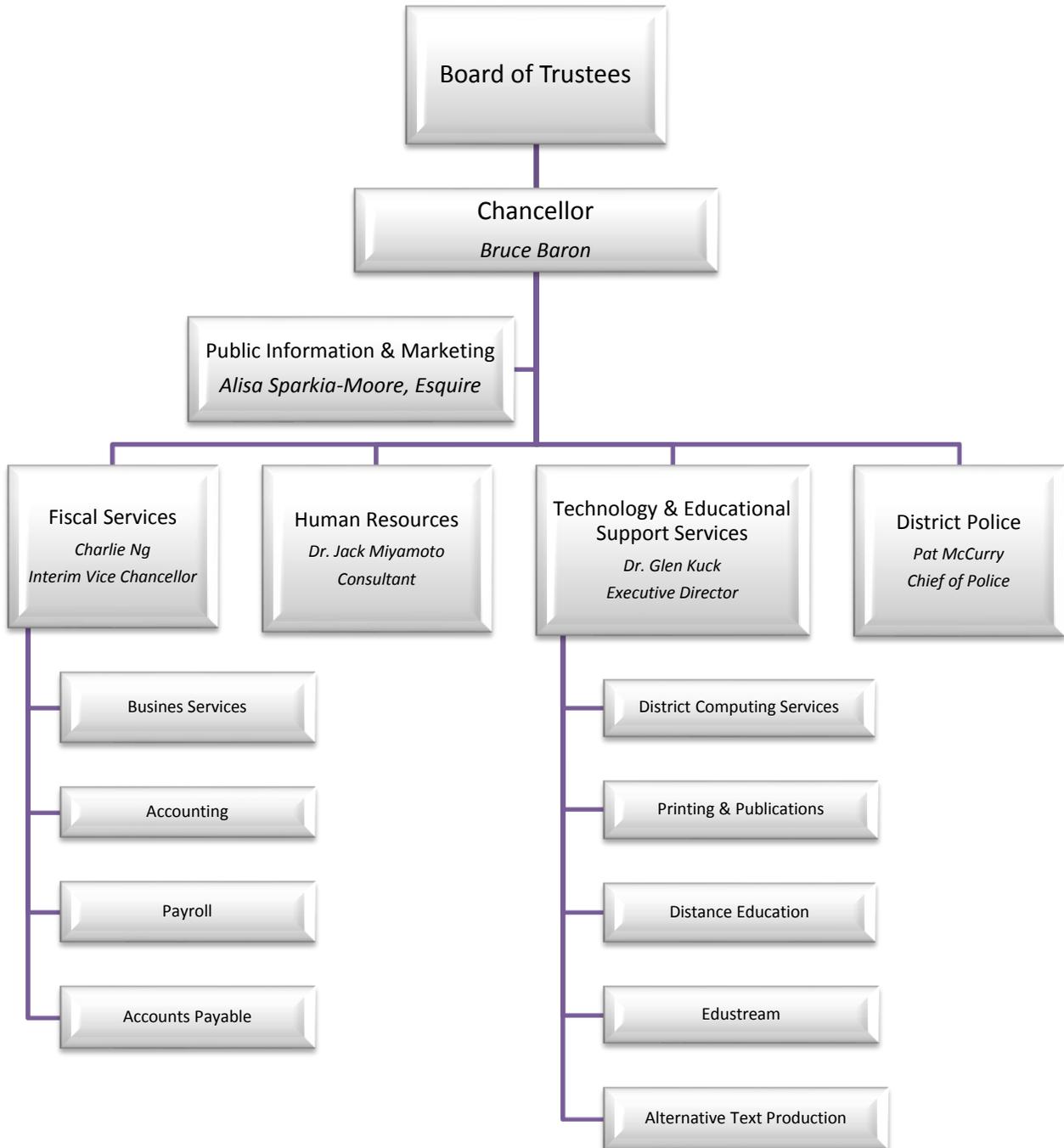
# General Information

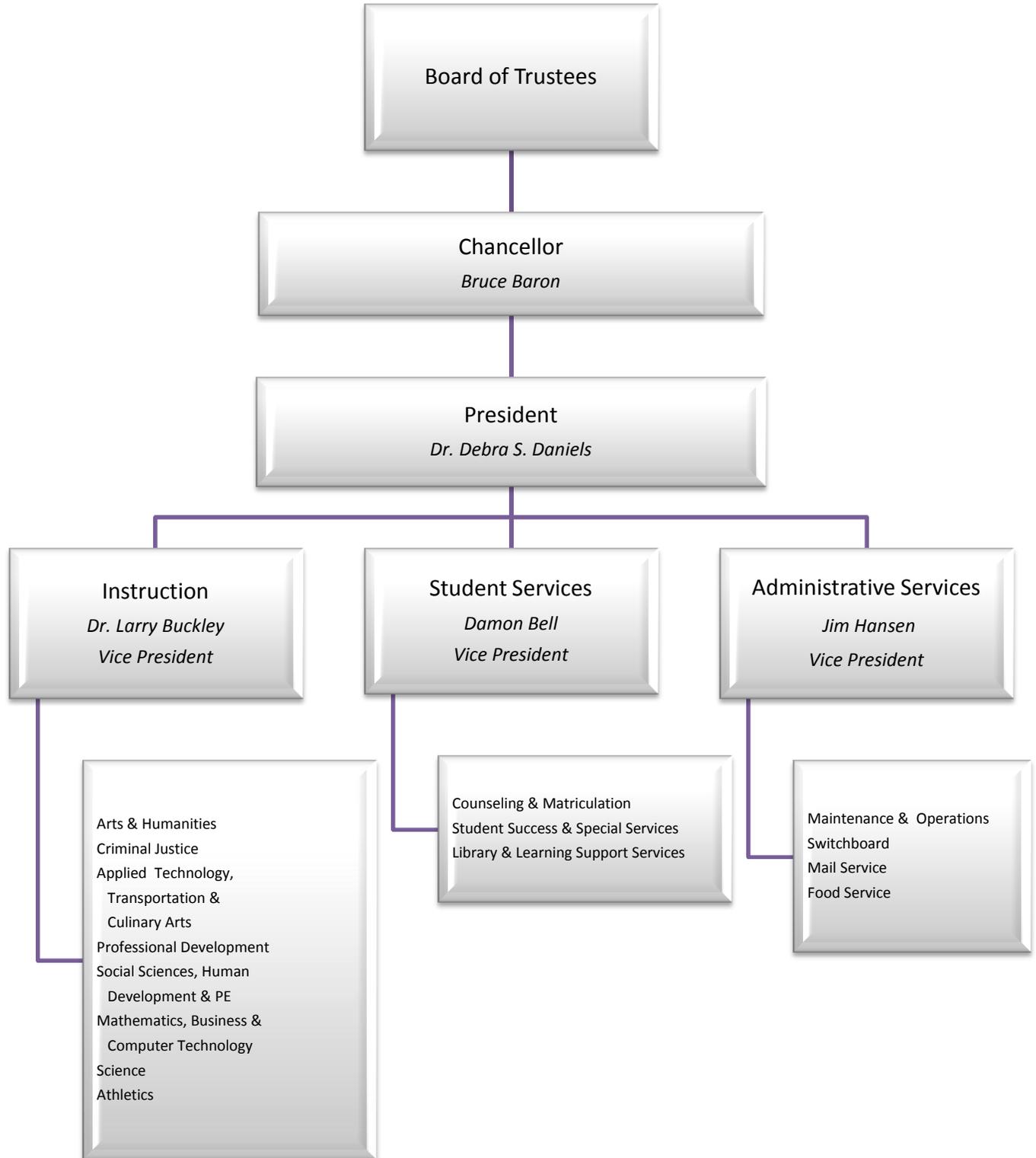
## ORGANIZATION CHARTS

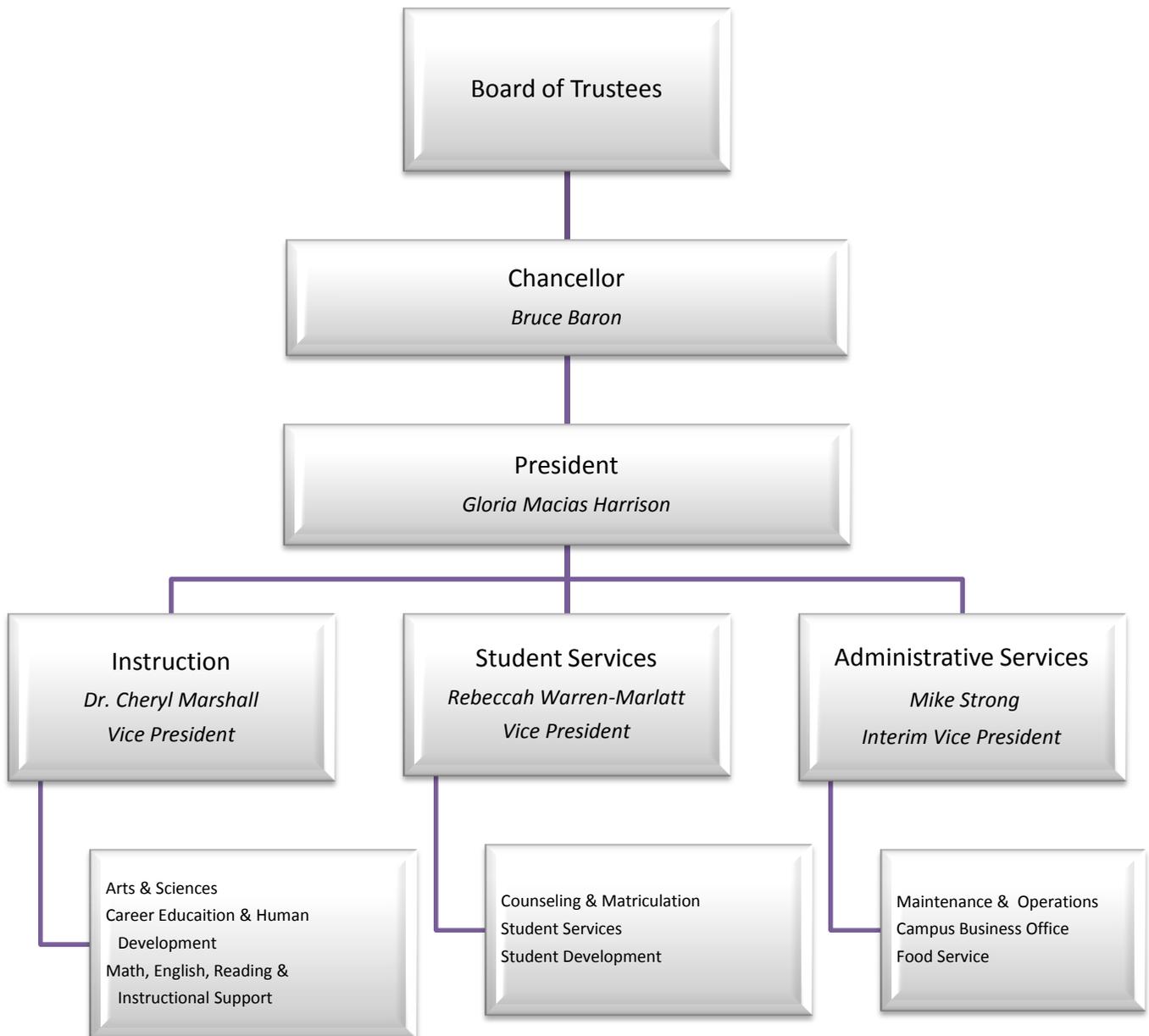


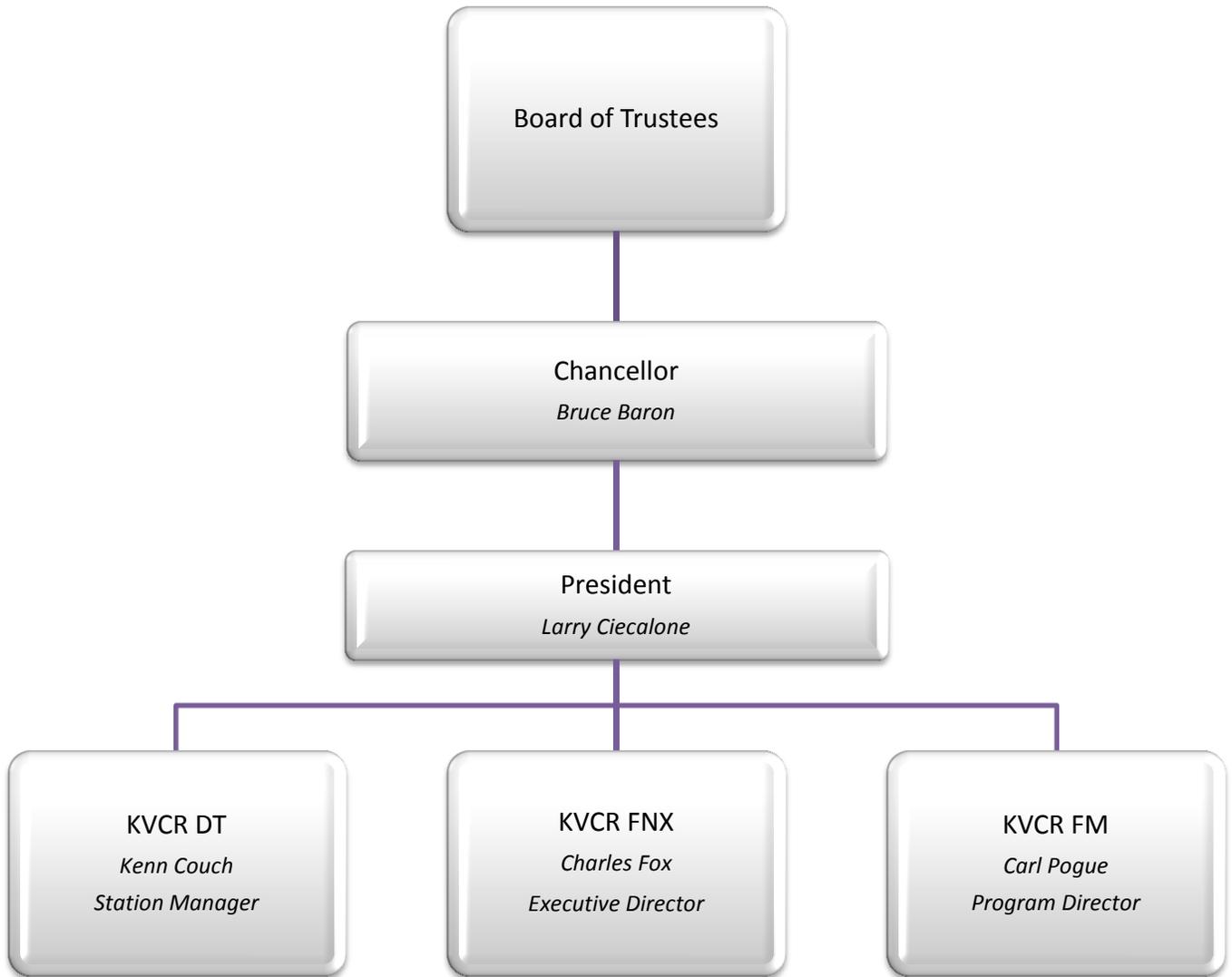


### District Office & Central Services



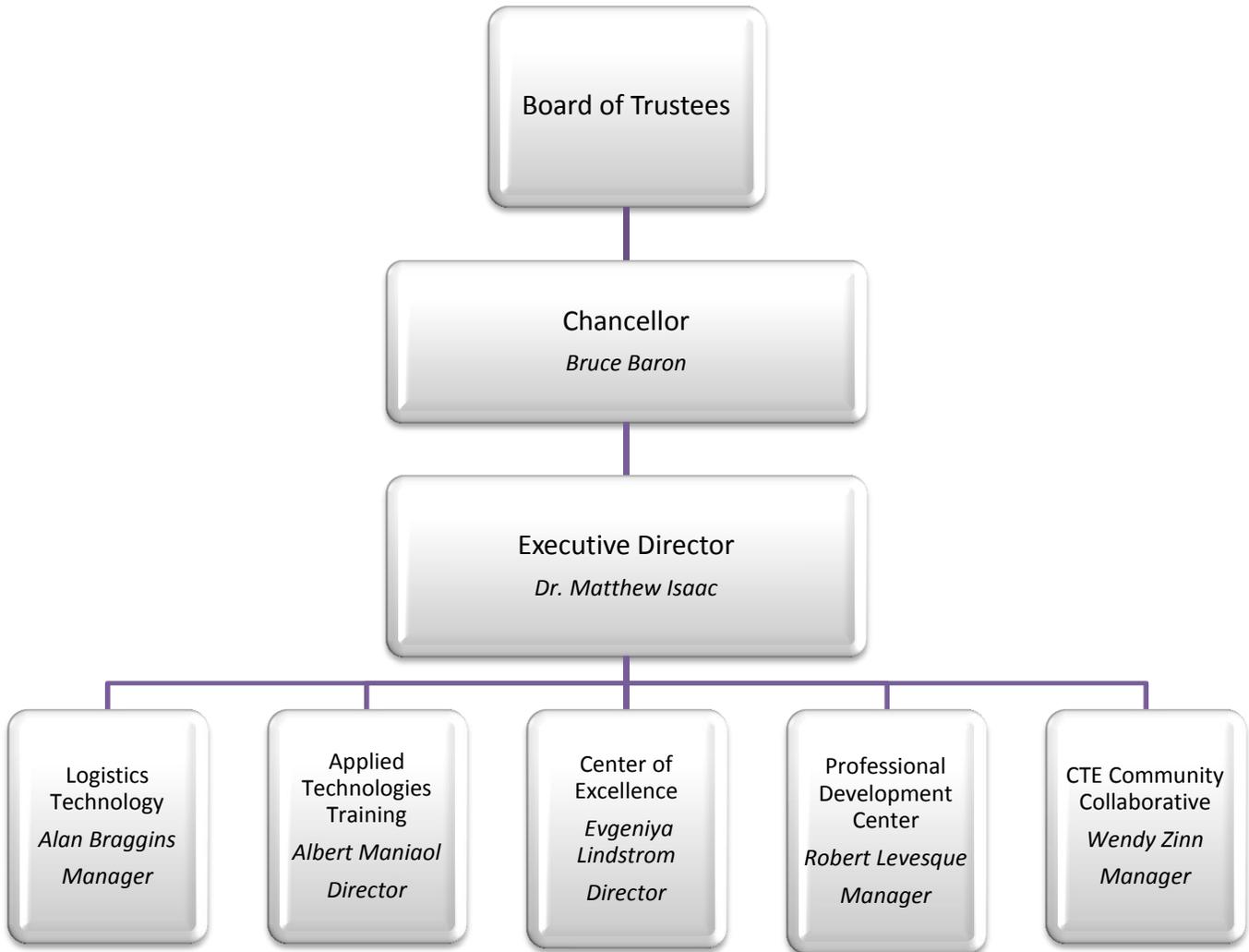








### ***Economic Development & Corporate Training***



## ORGANIZATIONAL DESCRIPTIONS

### ***District Office & Central Services***

Bruce Baron became the sixth Chancellor of SBCCD in April 2011. Reporting to him are the presidents of San Bernardino Valley College, Crafton Hills College, and KVCR; the Executive Director of Economic Development and Corporate Training; and the executive management team for District Office – Central Services.

Fiscal Services – the Vice Chancellor of Fiscal Services is responsible for all District fiscal matters including accounting, purchasing, facilities development, shipping and receiving, and District strategic planning.

- Accounting – responsible for budgeting, the comprehensive annual financial report, general ledger accounting, accounts payable, and payroll
- Purchasing and Contracts – responsible for bid preparation and analysis, issuing purchase orders, vendor relations, complying with legal purchasing requirements, and processing contracts
- Facilities – oversees all construction activities districtwide and maintenance of buildings and grounds at the District Office
- Shipping and Receiving – responsible for incoming/outgoing mail, and receipt of merchandise
- Environmental, Health, and Safety – responsible for assisting sites throughout the District with environmental, health, and safety compliance

Human Resources – responsible for coordinating recruitment and staffing, employee and labor relations, equal employment opportunity, employee training and development, compensation and benefits, employee services, and regulatory compliance.

Technology & Educational Support Services – responsible for all aspects of technology including infrastructure, phones, and instructional and administrative computing.

District Police – responsible for the safety and security of students, staff, and property throughout the District.

Public Information and Marketing - responsible for all District Office media relations, advertising, promotions, publications.

## ***San Bernardino Valley College and Crafton Hills College***

Instructional Services – the Vice President of Instruction for each college is responsible for all instructional matters including educational master planning and accreditation. At SBVC, the Office of Instruction has eight academic departments while CHC has three.

### *Academic Divisions*



- |                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>▪ Arts &amp; Humanities</li> <li>▪ Criminal Justice</li> <li>▪ Applied Technology, Transportation &amp; Culinary Arts</li> <li>▪ Professional Development</li> <li>▪ Social Sciences, Human Development &amp; Physical Education</li> <li>▪ Mathematics, Business &amp; Computer Technology</li> <li>▪ Science</li> <li>▪ Athletics</li> </ul> | <ul style="list-style-type: none"> <li>▪ Arts &amp; Sciences</li> <li>▪ Career Education &amp; Human Development</li> <li>▪ Math, English, Reading &amp; Instructional Support</li> </ul> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

Student Services – the Vice President of Student Services for each college is responsible for all student services matters including counseling and matriculation, student development and success, and special services.

### *Student Services Departments*

- Counseling – provides students counseling and career services
- Admissions & Records – provides enrollment services, including registration, transcripts, and graduation
- Financial Aid – oversees application for and disbursement of federal and state financial aid
- Disabled Student Programs & Services (DSP&S) – ensures access to educational opportunities for students with visual, hearing, physical, learning, and mental disabilities
- Health & Wellness Center – provides first aid, urgent care, and mental health services
- Extended Opportunities Programs and Services (EOP&S) – provides supplemental services and financial aid to academically and financial at-risk students
- Student Life – promotes student engagement in clubs and co-curricular activities, supports and guides the Associated Student Government
- Cal/WORKS – provides intensive instruction, counseling, and support services such as childcare and work experience to students receiving TANF benefits
- Veterans – provides veteran students referral, certification, and liaison support services
- Cooperative Agencies Resources for Education (CARE Program) - provides supplemental financial support and services to qualified students who are single heads of household.

Library Services– provides students library and learning resource services; at SBVC, library services are led by the Vice President of Student Services; at CHC, library services are led by the Vice President of Instruction.

Transfer Center – providing information and guidance about transfer opportunities, as well as support for the transfer process; at SBVC, the transfer center is lead by the Vice President of Student Services; at CHC, the transfer center is lead by the President.

Administrative Services – the Vice President of Administrative Services is responsible for the maintenance, operations, budgeting, safety compliance, and business office for the college.

#### *Administrative Services Departments*

- Maintenance and Operations – responsible for maintenance and operations of facilities
- Campus Business Office – responsible for handling and processing college funds
- Cafeteria – provides students and staff food services

#### Departments Reporting to the Presidents

- Institutional Research – responsible for collecting and analyzing data
- Public Information and Marketing - responsible for all college media relations, advertising, promotions, publications
- Bookstore – provides students with new and used textbooks, supplies, and clothing

### **KVCR**

KVCR is responsible for acquiring, producing and disseminating educational, informational and cultural content via all platforms, TV, FM radio, cable, internet, etc., serving the students, faculty, staff and administration of the San Bernardino Community College District, Crafton Hills College and San Bernardino Valley College as well as the citizens of the Greater Los Angeles area with a primary focus on the Inland Empire and the Coachella Valley.

### ***Economic Development and Corporate Training***

Applied Technology Training Center (ATTC) – the ATTC provides employers in the Inland Empire short-term technology job training in emerging and high demand, high growth occupational areas. Divisions include the Center for the Advancement Nanotechnology (NanoCenter) and Customized and Off-the-Shelf Technology Training.

Professional Development Center (PDC) – the PDC serves the human capital development and customized training needs of incumbent workers of employers in the Inland Empire. The PDC also provides short-term job training that prepares displaced/unemployed workers for jobs.

Regional Center of Excellence (COE) – the COE provides market intelligence, Environmental Scanning (ES) services, partnership development and technical support for 41 community colleges in southern California.

Logistics Technology Program – funded by a \$4.26 million grant from U.S. Department of Labor, the program provides logistics training to unemployed, displaced, and incumbent workers in the Southern California logistics corridor.

Career Technical Education (CTE) Community Collaborative – the CTE Community Collaborative program brings career awareness to middle and high school students, develops pathways from the high schools to community colleges, and provides professional development for teachers and counselors, and teacher externships.

## FINANCIAL POLICIES

### ***Delegation of Authority, Fiscal (Board Policy 6100)***

The Board delegates to the Chancellor the authority to supervise the general business procedures of the District to assure the proper administration of property and contracts; the budget, audit and accounting of funds; the acquisition of supplies, equipment and property; and the protection of assets and persons. All transactions shall comply with applicable laws and regulations, and with the California Community Colleges Budget and Accounting Manual.

No contract shall constitute an enforceable obligation against the District until it has been approved or ratified by the Board. (See Board Policy 6340.)

The Chancellor or designee shall make appropriate periodic reports to the Board and shall keep the Board fully advised regarding the financial status of the District.

### ***Budget Preparation (Board Policy 6200)***

Each year, the Chancellor shall present to the Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual. The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Board study. Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans.
- Assumptions upon which the budget is based are presented to the Board for review.
- A schedule is provided to the Board by January of each year that includes dates for presentation of the tentative budget, required public hearing(s), Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Board regarding the proposed budget or any item in the proposed budget.
- Unrestricted general reserves shall be no less than 5%.

- Changes in the assumptions upon which the budget was based shall be reported to the Board in a timely manner.
- Budget projections address long-term goals and commitments.

### ***Budget Management (Board Policy 6250)***

Title 5 requires that budget management conforms to the following minimum standards:

- Total amounts budgeted as the proposed expenditure for each major classification of 7 expenditures shall be the maximum expended for that classification for the school year, except as specifically authorized by the Board.
- Transfers may be made from the reserve for contingencies to any expenditure classification by written resolution of the Board, and must be approved by a two-thirds vote of the members of the Board.
- Transfers may be made between expenditure classifications by written resolution of the Board, and may be approved by a majority of the members of the Board.
- Excess funds must be added to the general reserve of the District, and are not available for appropriation except by resolution of the Board setting forth the need according to major classification.

### ***Fiscal Management (Board Policy 6300)***

The Chancellor shall establish procedures to assure that the District's fiscal management is in accordance with the principles contained in Title 5, section 58311, including:

- Adequate internal controls exist.
- Fiscal objectives, procedures, and constraints are communicated to the Board and employees.
- Adjustments to the budget are made in a timely manner, when necessary.
- The management information system provides timely, accurate, and reliable fiscal information.
- Responsibility and accountability for fiscal management are clearly delineated.

The books and records of the District shall be maintained pursuant to the California Community Colleges Budget and Accounting Manual. As required by law, the Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund.

### **Investments (Board Policy 6320)**

The Chancellor is responsible for ensuring that the funds of the District that are not required for the immediate needs of the District are invested. Investments shall be in accordance with law, including California Government Code Sections 53600, et seq. Investments shall be made based on the following criteria:

- The preservation of principal shall be of primary importance.
- The investment program must remain sufficiently flexible to permit the District to meet all operating requirements.
- Transactions should be avoided that might impair public confidence.

### **Audits (Board Policy 6400)**

There shall be an annual outside audit of all funds, books and accounts of the District in accordance with the regulations of Title 5. The Chancellor shall assure that an annual outside audit is completed. The Chancellor shall recommend a certified public accountancy firm to the Board with which to contract for the annual audit.

## **FUND DESCRIPTIONS**

### **Governmental**

*Governmental funds are used to track information on resources associated with the District's educational objectives.*

#### **General**

- Unrestricted
- Restricted

#### **Debt Service**

- Bond Interest & Redemption

#### **Special Revenue**

- Child Development
- Other Special Revenue

#### **Capital Projects**

- Capital Outlay Projects
- Revenue Bond Construction

### **Proprietary**

*Proprietary funds are for tracking District activities similar to those used in private sector accounting due to their income-producing character.*

#### **Enterprise**

- Bookstore
- Cafeteria

#### **Internal Service**

- Self Insurance
- Other Internal Services

### **Fiduciary**

*Fiduciary funds account for assets held on behalf of another party for which the District has some discretionary authority.*

#### **Trust**

- Associated Students
- Representation Fee
- Body Center Fee
- Financial Aid
- Scholarship & Loan
- Other Trusts

General Fund-Unrestricted – The general fund is used to account for resources available for the general district operations and support for educational programs.

General Fund-Restricted – Restricted moneys are from an external source that requires the moneys be used for a specific purpose or purposes.

Bond Interest & Redemption – This fund is used only to record transactions related to the receipt and expenditure of local revenues from property taxes levied for the payment of the principal and interest on outstanding District bonds.

Child Development – This fund accounts for all revenues for, or from the operation of, child care and development services, including student fees for child development services.

Other Special Revenue – Other Special Revenue includes all other specific revenue sources legally restricted to expenditures for specified purposes not integral to the District's instructional or administration and support operation.

Capital Outlay Projects – This fund is used to account for the accumulation and expenditure of moneys for the acquisition or construction of significant capital outlay items and Scheduled Maintenance and Special Repairs projects.

Revenue Bond Construction – The Revenue Bond Construction Fund is designated for the deposit of proceeds from the sale of revenue bonds to meet the costs of acquisition or construction of authorized projects.

Bookstore – This fund receives the proceeds derived from the District's bookstore operations. All necessary expenses for the bookstore may be paid from generated revenue.

Cafeteria – This fund receives all moneys from the sale of food or any other services performed by the cafeteria. Costs incurred from the operation and maintenance of the cafeteria are paid from this fund.

Self-Insurance – The Self-Insurance Fund is used to account for income and expenditures of authorized self-insurance programs.

Other Internal Services – Other Internal Services accounts for revenues and expenditures for services such as retiree benefit funds.

Associated Students – These moneys are held in trust by the District for its organized student body associations, excluding clubs.

Representation Fee – This fund is used to account for moneys collected pursuant to California Ed. Code Section 76060.5, which provides for a student representation fee of \$1 per semester if approved by a 2/3 of the students voting in the election.

Body Center Fee – This fund accounts for moneys collected by the District for the purpose of establishing an annual building and operating fee to finance, construct, enlarge, remodel, refurbish, and operate a student center.

Financial Aid – The Financial Aid Fund accounts for the deposit and direct payment of government-funded student financial aid.

Scholarship & Loan – This fund is used to account for gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or grants in aid and loans to students. It excludes categorical governmental moneys and their required match, which are recorded in the Financial Aid Fund.

Other Trusts – This fund accounts for all other moneys held in a trustee capacity by the District for individuals, organizations, or clubs.

## BUDGET PROCESS

### ***Fund Accounting, Measurement Focus and Basis of Accounting***

The community college fund structure presented here is based largely on concepts and principles contained in *Governmental Accounting and Financial Reporting*. This structure allows districts to establish any number of funds for internal reporting but requires that all accounts be consolidated for external financial reporting purposes. Fund Accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets, liabilities and related transactional movements of its resources.

Generally accepted accounting principles further require that all accounts reported within a single fund group use the same “basis of accounting” for timing the recognition of revenues, expenditures and transfers. For financial reporting purposes, the District is considered a special purpose government engaged only in business-type activities. Accordingly, the District’s financial statements have been presented using the total economic resources measurement focus and the accrual basis of accounting. The District records revenues and expenses when they occur regardless of the timing of the related cash flows.

### ***Basis of Budgeting***

The District budget is a plan of proposed expenditure for operations and estimated revenue for a given period of time called a fiscal year. The budget represents the operational plans of the District in terms of economic decisions. The budgetary accounts have been recorded and maintained in accordance with the Chancellor’s Office of the California Community College’s *Budget and Accounting Manual*.

## ***Budget Preparation (Administrative Procedure 6200 )***

### **A. Budget Calendar**

Each January the Board will adopt a budget development calendar that identifies activities and sets dates for each step in the budget development process.

### **B. Budget Directives**

Each February the Board will give direction for budget development to include:

1. Reaffirmation or change in mission;
2. Resource allocation (set level of Reserve for Contingency, Workers' Compensation Reserve, any special project reserve, etc.);
3. Determination of the amount of resources estimated to be available for general fund expenditure with potential increases or decreases during the budget preparation period;
4. Preliminary establishment of base budget for the District and each site.

### **C. Budget Preparation**

1. Prior to March 1 information will be provided to Responsibility Center Managers that will include the status of current expenditures, state and county estimates of revenues, site "base budget" allocations, and targets for increases or decreases.
2. Each college and the central services offices will prepare a site budget through the Responsibility Center Managers using the information provided. Each President may provide additional directions or forms for site budget development to complement these general procedures.
3. Each college will work with the Chief Business Officer in analyzing class offerings as they apply to the development of both revenue and expenditure plans.
4. The aggregate site budget shall be submitted to the Chief Business Officer in the prescribed format. Each President will certify that the site budget has met the Board-approved budget development guidelines. All budget amounts will be rounded to the nearest dollar.

### **D. Budget Consolidation**

The Controller's Office will:

1. Check forms for compliance with instructions;
2. Check mathematical accuracy;
3. Ensure that the aggregate of the budgets submitted is within the site allocation; and
4. Enter the data into the computer and provide each site a copy of the budget for review.

### **E. Budget Presentation and Adoption**

1. Preliminary Budget
  - a. No later than the May Board meeting the Chief Business Officer will present the Preliminary Budget to the Board. No formal action is required by the Board on the Preliminary Budget.

- b. Between the time that the Preliminary Budget is developed and the Final Budget is adopted, changes to the budget will be made as additional information is received from the state based on the state budget adoption process.
  2. Tentative Budget  
No later than July 1 the Board will adopt a Tentative Budget. This budget will reflect changes made to the Preliminary Budget.
  3. Final Budget  
Prior to the state-prescribed date, the Board will adopt a final budget for the District that reflects changes made to the Tentative Budget and provides the operational budget base for the District for the fiscal year of adoption.

#### F. Budget Control

It is the responsibility of each Responsibility Center Manager to control the budget(s) within his/her assignment. The Controller's Office will provide a monthly budget report and assistance in budget analysis and management as required.

### ***Budget Management (Administrative Procedure 6250)***

Title 5 requires that budget management conforms to the following minimum standards:

- Total amounts budgeted as the proposed expenditure for each major classification of 7 expenditures shall be the maximum expended for that classification for the school year, except as specifically authorized by the Board.
- Transfers may be made from the reserve for contingencies to any expenditure classification by written resolution of the Board, and must be approved by a two-thirds vote of the members of the Board.
- Transfers may be made between expenditure classifications by written resolution of the Board, and may be approved by a majority of the members of the Board.
- Excess funds must be added to the general reserve of the District, and are not available for appropriation except by resolution of the Board setting forth the need according to major classification.

### ***Audits (Administrative Procedure 6400)***

On or before April 1 of the fiscal year, the Board shall approve the selection of an auditor who shall be a certified public accountant licensed by the California State Board of Accountancy. An auditing firm's contract shall be for no more than three years. The audit shall include all funds under the control or jurisdiction of the District. The audit shall identify all expenditures by source of funds and shall contain a statement that the audit was conducted pursuant to standards and procedures developed in accordance with Education Code Section 84040.5, and a summary of audit exceptions and management recommendations.

Audit reports for the preceding fiscal year must be presented to the Board and submitted to the state Chancellor's Office by December 31.

### ***Board Directives for Fiscal Year 2012***

- Avoids layoffs, if possible, of all full-time and part-time permanent contract employees
- Full funding for annual salary increases
- Maintain resource flexibility by maintaining a “selective hiring freeze” as appropriate
- Maintain flexibility to fund up to the full cost of health benefits as negotiated
- Explore options to reduce the “general fund” support for KVCR and PDC
- Bond funding to continue implementation of the District’s Facilities Master Plans
- Allocate base funding to the colleges and other sites to be used to satisfy each site’s highest priority goals and objectives (enrollment, programs, and services) consistent with the District’s Resource Allocation Model
- Reallocate staff resources as appropriate throughout the District
- Consistent with each college’s priorities and objectives, reduce 12-month faculty contracts to 10- or 11-month contracts
- Explore the feasibility of a Supplemental Employee Retirement Program (full year or mid-year program)
- Develop “transition plans” to minimize or mitigate future utilization of Fund Balance
- Maintain 50% law ratios and consider full-time/part-time faculty ratios
- Honor bargaining and grant agreements
- Continue to develop streams of funding outside of state apportionment, including additional grants and partnerships
- Balance the 2011-12 Budget utilizing the District’s 2009-10 “Fallout” and Fund Balance (Reserve) as appropriate to maintain programs, services, and the directives above while maintaining a minimum Fund Balance level of 15% (State minimum is 5%)

### ***Budget Calendar for Fiscal Year 2012***

<b>Date</b>	<b>Item</b>	<b>Responsibility</b>
January 13, 2011	Budget calendar to Board of Trustees for adoption.	Vice Chancellor, Fiscal Svcs Board of Trustees
February 3, 2011	Review budget outlook for remainder of 2010-2011 and for 2011-12.	Vice Chancellor ,Fiscal Svcs Board of Trustees
February 9, 2011	Projected Funds for 2011-2012 fiscal year and tentative distribution to campuses is determined at Chancellor’s Cabinet.	Chancellor’s Cabinet
February 10, 2011	Projected Funds for 2011-2012 fiscal year and tentative distribution to campuses is reviewed with District Budget Committee.	Vice Chancellor, Fiscal Svcs
February 17, 2011	Receive direction from the Board on budget development per AP 6200.	Vice Chancellor, Fiscal Svcs
March 1, 2011	Projected Funds for 2011-2012 fiscal year and tentative distribution to campuses is reviewed with District Assembly.	Vice Chancellor, Fiscal Svcs
March 14, 2011	Prior and current year line budgets, instructions packet, and due dates are distributed to Campus Presidents and Chancellor for distribution to responsibility centers.	Fiscal Services College Presidents Chancellor

March 14, 2011- April 21, 2011	Campus budget processes determine priorities, reallocation of funds, and responsibility center managers prepare budget forms for submittal to District Office.	Campus Staff
April 22, 2011	Budget reports to establish 2011-2012 Preliminary Budget are due at District Office.	Campus Staff
April 27, 2011	Chancellor's Cabinet is updated on status of Preliminary Budget. Review, discussion and recommended adjustments as required.	Vice Chancellor, Fiscal Svcs Chancellor's Cabinet
May 12, 2011	District Budget Committee is updated on status of budget process and Preliminary Budget.	Vice Chancellor Fiscal Svcs District Budget Committee
May 19, 2011	Board is updated on status of budget process and receives a Preliminary Budget (no formal action is required).	Vice Chancellor, Fiscal Svcs
June 16, 2011	Tentative Budget is presented to the Board of Trustees for adoption.	Vice Chancellor Fiscal Svcs Board of Trustees
June 16, 2011- July 22, 2011	Review of budget and development of final, adoption budget. Changes made based on internal discussion, changes in state financial picture.	Vice Chancellor, Fiscal Svcs Others
August 3, 2011	Draft of Final Budget discussed at Chancellor's Cabinet.	Vice Chancellor, Fiscal Svcs Chancellor's Cabinet
August 11, 2011	Draft of Final Budget discussed at District Budget Committee.	Vice Chancellor, Fiscal Svcs District Budget Committee
September 15, 2011	Public Hearing and adoption of Final 2011-2012 Budget by Board of Trustees.	Board of Trustees

# Budget Section

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## REVENUES

### ***General Fund – Unrestricted***

The general fund is used to account for resources available for the general District operations and support for educational programs. There are three major sources of revenue available to the District for this fund. These sources include state apportionment, local property taxes, and enrollment fees. The remaining revenue sources include grants, other fees, and interest income. It is expected that the state will not fund additional revenues for the state's cost-of-living-adjustment or for growth of student enrollment for next year.

#### *State Apportionment*

The District's state apportionment is primarily driven by the Full-Time Equivalent Student (FTES) workload measure. FTES is not "headcount enrollment," but is the equivalent of 525 hours of student instruction per each FTES. For Fiscal Year 2012, the funding rate for each CREDIT FTES is \$4,564.83. This is a uniform CREDIT FTES rate for all community college districts and is adjusted annually for COLA. The NONCREDIT FTES rate for the same period is \$2,744.96. These funding rates per FTES have remained unchanged since Fiscal Year 2009.

The state calculates the total state general revenues to the District based on funded FTES amounts and funding rates for SBCCD. The state receives local property tax estimates and develops estimated revenues from enrollment fees. Based on the total general revenues calculation, the state subtracts the estimated revenues from local property taxes and enrollment fees, which are collected locally, to determine the state apportionment revenues.

As a result, state apportionment is budgeted at \$50,703,674, a decrease of \$4,214,920 compared to the 2010-11 actual of \$54,918,594.

#### *Property Taxes*

Property tax revenue is for general operation support and is exclusive of voter-approved debt. Property taxes are levied each year on the basis of equalized assessed property values in the District as of January 1 of that year. Assessed values are established, and then property taxes are billed and collected by the counties of San Bernardino and Riverside. These taxes are assessed in April and October and become an enforceable lien on the property as of the preceding January 1.

Assessed values have declined slightly in the counties of San Bernardino and Riverside for 2010-11. As a result, property taxes are budgeted to be \$12,091,000, a decrease of \$477,707 compared to the 2010-11 actual of \$12,568,707.

### *Enrollment Fees*

Enrollment fees revenues are estimated by the state based on the funded FTES amounts for the District in Fiscal Year 2012 and the cost of enrollment fees as determined by the State of California.

Enrollment fees are budgeted to be \$4,590,000, an increase of \$1,310,993 compared to the 2010-11 actual of \$3,279,007. This increase is due to a net combination of two factors. First, enrollment fees increase from \$26 to \$36 per credit unit in the budget year, a 38.5% increase. Second, funded enrollment for 2011-12 will decrease to 6.2% under the Tier 0 and Tier 1 scenario, or it will decrease 7.7% under the Tier 2 scenario.

### ***Highlights of All Other Funds, Including General Fund – Restricted***

Revenues in these funds are restricted by the parameters of each respective program, such as student financial aid, grant, and other restricted programs.

General Fund – Restricted – Total revenues are budgeted at \$16,858,820, an increase of \$4,059,073 compared to the 2010-11 actual of \$12,799,747. This is due to increases in grants from the Department of Labor, general categorical programs, and reimbursable categorical programs.

Bond Interest and Redemption – Property taxes are budgeted at \$16,188,000, a decrease of \$7,836,397 compared to last year's actual of \$24,024,397 due to lower property taxes collected for repayment of bonds sold for Measure P and Measure M. These revenues are determined and collected by the County of San Bernardino. The District does not control the revenues or expenditures for this fund. The District is required to record transactions related to the receipt and expenditure of local revenues from property taxes levied for the payment of the principal and interest on outstanding District bonds.

Other Special Revenue – Other local revenues are budgeted at \$3,892,714, an increase of \$2,281,154 compared to last year's actual of \$1,611,560. This increase is primarily due to a \$6 million grant over three years (\$2 million per year) from San Manual to launch the Native American channel FNX.

Capital Outlay Projects – Reimbursable Categorical Programs is budgeted at \$1,153,669, a \$16,398,776 decrease compared to last year's actual of \$17,552,445. This decrease is due to the completion of outstanding claims for reimbursement for state funded capital projects.

## EXPENDITURES

There are six major types of expenditures for the District. These types include academic salaries, classified salaries, benefits, supplies, other expenses and services, and capital outlay.

### ***General Fund – Unrestricted***

Academic Salaries – Academic salaries are budgeted at \$29,214,555, a decrease of \$833,520 compared to last year's actual of \$30,048,075. This is due to annual salary increases being offset by a reduction in enrollment.

Classified Salaries – Classified salaries are budgeted at \$16,041,987, an increase of \$940,788 compared to last year's actual of \$15,101,199. This is due to annual salary increases being offset by vacancies that remain unfilled.

Benefits – Benefits are budgeted at \$13,721,227, an increase of \$2,178,003 compared to last year's actual of \$11,543,224. This increase is due to a 19% increase in health care benefits (\$1,240,000) and associated benefit costs of budgeted vacancies that remain unfilled.

Supplies – Supplies are budgeted at \$1,185,748, an increase of \$214,430 compared to last year's actual of \$971,318. This increase is due expected increases in the use of supplies.

Other Expenses and Services – Other expenses and services are budgeted at \$9,895,359, an increase of \$2,005,027 compared to last year's actual of \$7,890,332. This increase is due to expected increases in other contracts/outside services, travel and conference expenses, postage and freight, and other expenses and fees to support District and college strategic planning goals, student access, and student success initiatives.

Capital Outlay – Capital outlay is budgeted at \$309,402, a decrease of \$162,801 compared to last year's actual of \$472,203. This decrease is primarily due to reductions of \$140,000 in expenditures for additional equipment and \$20,000 in library book expansion.

Fund Balance – The General Fund – Unrestricted Fund Balance is budgeted to be reduced 12.8% to assist in balancing the budget for this fiscal year due to the reduction of apportionment from the state.

## ***Highlights of All Other Funds, Including General Fund – Restricted***

Expenditures in these funds are restricted by the parameters of each respective program, such as student financial aid, grant, and other restricted programs.

General Fund – Restricted – Other expenses and services are budgeted at \$7,976,959, an increase of \$4,382,834 compared to last year's actual of \$3,594,125. This increase is primarily due to anticipated increases in other expenses and fees associated with the District's grant programs.

Classified salaries are budgeted at \$4,842,843, an increase of \$845,734 compared to last year's actual of \$3,997,109. This increase is due to annual salary increases, additional positions hired for grants, and budgeted vacancies that remain unfilled. The General Fund – Restricted Fund Balance is budgeted in deficit due to a change in accounting for expenditures this year that previously was considered General Fund– Unrestricted. If savings strategies do not materialize this year in the General Fund – Restricted Fund, an interfund transfer from the General Fund – Unrestricted will be executed to mitigate the deficit where those expenditures had been previously accounted for.

Capital Outlay Projects – Capital outlay is budgeted at \$6,421,853, a decrease of \$11,393,340 compared to last year's actual of \$17,815,193. This decrease is due to projects funded by the state that are scheduled to be completed in Fiscal Year 2012.

Other Special Revenue – Salaries are budgeted at \$2,027,349, an increase of \$589,566 compared to last year's actual of \$1,437,783. This increase is primarily due to increased expenditures related to a grant from San Manual to launch the Native American channel FNX.

Bond Construction – Capital outlay is budgeted at \$123,318,933, an increase of \$91,010,810 compared to last year's actual of \$32,308,123. This increase is primarily due expected 2011-12 expenditure multi-year contracts for bond construction projects. The fund balance is budgeted to decrease 46.7% due to revenues received in previous years for bond construction and the planned expenditures of those revenues for the capital construction program.

## **OTHER FINANCING SOURCES**

There are four major types of other financing sources for the District. These types include sale of fixed assets, proceeds – long term debt, incoming transfers, and other outgo.

## ***General Fund – Unrestricted***

Other Outgo – Other outgo is budgeted at \$4,175,960, an increase of \$604,860 compared to last year's actual of \$3,571,100. This is due primarily to increased requirements for retiree benefits and self-insurance, an allocation of SBVC child development savings, as well as additional support for KVCR TV and Radio.

## ***Highlights of All Other Funds, Including General Fund – Restricted***

Other financing sources in these funds are restricted by the parameters of each respective program, such as student financial aid, grant, and other restricted programs.

Bond Interest & Redemption – Other outgo is budgeted at \$22,437,353, an increase of \$476,183 compared to last year's actual of \$21,961,170. This increase is due to expected increases in debt redemption for the sale of revenue bonds.

Child Development – Incoming transfers are budgeted at \$149,728, an increase of \$149,728 compared to last year's actual of \$0. This increase is due to an allocation of SBVC child development savings from last year.

Special Revenue - Incoming transfers are budgeted at \$1,659,764, an increase of \$129,782 compared to last year's actual of \$1,529,982. This increase is due to additional support required for KVCR TV and Radio.

Capital Outlay Projects – Other outgo is budgeted at \$500,000, an increase of \$481,062 compared to last year's actual of \$18,938. This increase is due to funding for technology infrastructure upgrades for this year.

Self-Insurance – Incoming transfers are budgeted at \$750,000, an increase of \$200,000 compared to last year's actual of \$550,000. This increase is due to expected increase requirements for self-insurance.

Other outgo is budgeted at \$525,000, an increase of \$525,000 compared to last year's actual of \$0. This increase is due to funding for the self-insurance reserve for contingency for this year. Last year, the contingency was not used.

Other Internal Services – Incoming transfers are budgeted at \$1,600,468, an increase of \$112,520 compared to last year's actual of \$1,487,948. This increase is due to expected increased requirements for retiree benefits.

Financial Aid – Incoming transfers are budgeted at \$24,415,000, an increase of \$305,099 compared to last year's actual of \$24,109,901. This increase is due to expected increases in financial aid disbursements.

## SCHEDULE OF BUDGETED REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES FISCAL YEAR ENDING JUNE 30, 2012

	GENERAL		DEBT SERVICE	SPECIAL REVENUE		CAPITAL PROJECTS		ENTERPRISE	
	Unrestricted	Restricted	Bond Interest &	Child	Other Special	Capital Outlay	Revenue Bond	Bookstore	Cafeteria
			Redemption	Development	Revenue	Projects	Construction		
<b>REVENUES</b>									
Federal	60,000	5,863,963	-	146,820	-	-	-	-	-
State	53,116,200	8,916,108	260,000	1,599,526	-	518,782	-	-	-
Local	18,086,538	2,078,748	15,928,000	208,676	3,901,090	634,887	1,080,000	984,000	332,000
<b>TOTAL REVENUES</b>	<b>71,262,738</b>	<b>16,858,819</b>	<b>16,188,000</b>	<b>1,955,022</b>	<b>3,901,090</b>	<b>1,153,669</b>	<b>1,080,000</b>	<b>984,000</b>	<b>332,000</b>
<b>EXPENDITURES</b>									
Academic Salaries	29,214,555	1,669,982	-	-	-	-	20,000	-	-
Classified Salaries	16,041,987	4,842,843	-	1,259,276	2,027,349	-	43,960	570,000	323,000
Employee Benefits	13,721,227	1,906,726	-	610,527	762,479	-	-	226,977	-
Supplies & Materials	1,185,748	768,747	-	183,667	6,120	305,120	4,000	3,900	500
Other Expenses & Services	9,895,357	7,976,959	-	13,318	998,897	673,375	1,508,000	218,000	47,500
Capital Outlay	309,462	1,126,663	-	1,345	5,000	6,421,853	121,742,973	-	-
<b>TOTAL EXPENDITURES</b>	<b>70,368,336</b>	<b>18,291,920</b>	<b>-</b>	<b>2,068,133</b>	<b>3,799,845</b>	<b>7,400,348</b>	<b>123,318,933</b>	<b>1,018,877</b>	<b>371,000</b>
<b>REVENUES OVER/(UNDER)</b>									
<b>EXPENDITURES</b>	894,402	(1,433,101)	16,188,000	(113,111)	101,245	(6,246,679)	(122,238,933)	(34,877)	(39,000)
<b>OTHER FINANCING SOURCES</b>									
Incoming Transfers	1,719	-	-	149,728	1,659,764	-	-	-	-
Other Outgo	(4,175,960)	(502,770)	(22,437,353)	-	-	(500,000)	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	<b>(4,174,241)</b>	<b>(502,770)</b>	<b>(22,437,353)</b>	<b>149,728</b>	<b>1,659,764</b>	<b>(500,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE)</b>									
<b>IN FUND BALANCE</b>	<b>(3,279,839)</b>	<b>(1,935,871)</b>	<b>(6,249,353)</b>	<b>36,617</b>	<b>1,761,009</b>	<b>(6,746,679)</b>	<b>(122,238,933)</b>	<b>(34,877)</b>	<b>(39,000)</b>
<b>FUND BALANCE, JULY 1</b>	<b>25,680,199</b>	<b>1,311,561</b>	<b>26,292,081</b>	<b>363,455</b>	<b>4,318,865</b>	<b>14,689,482</b>	<b>261,535,668</b>	<b>1,850,385</b>	<b>(128,867)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>22,400,360</b>	<b>(624,310)</b>	<b>20,042,728</b>	<b>400,072</b>	<b>6,079,874</b>	<b>7,942,803</b>	<b>139,296,735</b>	<b>1,815,508</b>	<b>(167,867)</b>

## SCHEDULE OF BUDGETED REVENUES, EXPENDITURES & CHANGES IN FUND BALANCES

### FISCAL YEAR ENDING JUNE 30, 2012 *(continued)*

	INTERNAL SERVICE			TRUST					TOTAL
	Self-Insurance	Other Internal Services	Associated Students	Representative Fee	Body Center Fee	Financial Aid	Scholarship & Loan	Other Trusts	
<b>REVENUES</b>									
Federal	-	-	-	-	-	23,000,000	-	-	29,070,783
State	-	-	-	-	-	1,100,000	-	-	65,510,616
Local	1,408,500	24,850	85,000	44,500	249,070	1,500	180,000	140,500	45,367,859
<b>TOTAL REVENUES</b>	<b>1,408,500</b>	<b>24,850</b>	<b>85,000</b>	<b>44,500</b>	<b>249,070</b>	<b>24,101,500</b>	<b>180,000</b>	<b>140,500</b>	<b>139,949,258</b>
<b>EXPENDITURES</b>									
Academic Salaries	-	-	-	-	-	-	-	-	30,904,537
Classified Salaries	-	-	-	-	149,678	-	-	-	25,258,093
Employee Benefits	-	2,356,676	-	-	44,735	-	-	-	19,629,347
Supplies & Materials	-	-	10,000	1,000	6,600	-	-	58,000	2,533,402
Other Expenses & Services	1,628,000	-	35,000	40,000	12,816	35,000	100	69,000	23,151,322
Capital Outlay	-	-	-	-	20,244	-	-	-	129,627,540
<b>TOTAL EXPENDITURES</b>	<b>1,628,000</b>	<b>2,356,676</b>	<b>45,000</b>	<b>41,000</b>	<b>234,073</b>	<b>35,000</b>	<b>100</b>	<b>127,000</b>	<b>231,104,241</b>
<b>REVENUES OVER/(UNDER)</b>									
<b>EXPENDITURES</b>	(219,500)	(2,331,826)	40,000	3,500	14,997	24,066,500	179,900	13,500	(91,154,983)
<b>OTHER FINANCING SOURCES</b>									
Incoming Transfers	750,000	1,600,468	-	-	-	330,000	-	-	4,491,679
Other Outgo	(525,000)	(850)	-	-	(41,997)	(24,415,000)	(180,000)	-	(52,778,930)
<b>NET OTHER FINANCING SOURCES</b>	<b>225,000</b>	<b>1,599,618</b>	<b>-</b>	<b>-</b>	<b>(41,997)</b>	<b>(24,085,000)</b>	<b>(180,000)</b>	<b>-</b>	<b>(48,287,251)</b>
<b>NET INCREASE/(DECREASE)</b>									
<b>IN FUND BALANCE</b>	<b>5,500</b>	<b>(732,208)</b>	<b>40,000</b>	<b>3,500</b>	<b>(27,000)</b>	<b>(18,500)</b>	<b>(100)</b>	<b>13,500</b>	<b>(139,442,234)</b>
<b>FUND BALANCE, JULY 1</b>	<b>3,741,761</b>	<b>1,112,364</b>	<b>146,517</b>	<b>131,230</b>	<b>1,107,683</b>	<b>191,956</b>	<b>129,051</b>	<b>146,662</b>	<b>337,258,879</b>
<b>FUND BALANCE, JUNE 30</b>	<b>3,747,261</b>	<b>380,156</b>	<b>186,517</b>	<b>134,730</b>	<b>1,080,683</b>	<b>173,456</b>	<b>128,951</b>	<b>160,162</b>	<b>197,816,645</b>

## BUDGETED REVENUES & EXPENDITURES – ALL FUNDS

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
<b>FEDERAL REVENUES</b>				
Higher Education Act	853,475	1,411,571	1,629,586	1,327,181
Student Financial Aid	43,500	48,604	47,966	43,118
Perkins (VTEA)	555,779	592,097	548,457	618,102
Department of Labor	3,396,715	1,685,922	964,020	214,206
Other Federal Revenues	24,221,314	23,916,153	19,605,928	13,129,507
<b>TOTAL FEDERAL REVENUES</b>	<b>29,070,783</b>	<b>27,654,347</b>	<b>22,795,956</b>	<b>15,332,114</b>
<b>STATE REVENUES</b>				
General Apportionments	51,534,696	55,565,199	51,683,232	57,177,452
General Categorical Programs	8,370,555	6,667,199	7,785,344	9,102,211
Reimbursable Categorical Programs	1,909,929	17,882,732	39,927,164	3,328,906
Other State Revenues	3,695,436	4,527,024	4,016,233	2,941,721
<b>TOTAL STATE REVENUES</b>	<b>65,510,616</b>	<b>84,642,155</b>	<b>103,411,972</b>	<b>72,550,290</b>
<b>LOCAL REVENUES</b>				
Property Taxes	27,819,000	36,387,631	31,272,598	41,329,958
Contributions, Grants, etc.	65,000	60,780	151,057	168,536
Contract Services	1,528,000	1,500,662	1,163,780	1,333,750
Student Fees & Charges	6,988,055	5,820,444	6,373,567	5,882,961
Other Local Revenues	8,967,804	7,475,645	11,599,065	14,223,201
<b>TOTAL LOCAL REVENUES</b>	<b>45,367,859</b>	<b>51,245,163</b>	<b>50,560,067</b>	<b>62,938,405</b>
<b>TOTAL REVENUES</b>	<b>139,949,258</b>	<b>163,541,665</b>	<b>176,767,995</b>	<b>150,820,809</b>
<b>EXPENDITURES</b>				
Academic Salaries	30,904,537	31,966,313	33,048,741	36,217,311
Classified Salaries	25,258,093	22,794,451	24,047,830	23,601,069
Employee Benefits	19,629,347	16,432,489	16,842,326	15,231,908
Supplies & Materials	2,533,402	1,666,608	1,674,968	2,000,474
Other Expenses & Services	23,151,322	15,006,155	13,770,211	15,985,564
Capital Outlay	129,627,540	50,850,217	73,820,734	49,671,005
<b>TOTAL EXPENDITURES</b>	<b>231,104,241</b>	<b>138,716,233</b>	<b>163,204,811</b>	<b>142,707,331</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(91,154,983)</b>	<b>24,825,432</b>	<b>13,563,185</b>	<b>8,113,477</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	869	12,293	7,882	990,564
Proceeds--Long Term Debt	-	-	-	278,312,186
Incoming Transfers	4,490,810	3,948,428	5,548,333	3,132,167
Other Outgo	(52,778,930)	(50,397,471)	(47,396,416)	(27,591,515)
<b>NET OTHER FINANCING SOURCES</b>	<b>(48,287,251)</b>	<b>(46,436,750)</b>	<b>(41,840,201)</b>	<b>254,843,402</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(139,442,234)</b>	<b>(21,611,318)</b>	<b>(28,277,016)</b>	<b>262,956,880</b>
<b>FUND BALANCE, JULY 1</b>	<b>337,258,879</b>	<b>358,870,197</b>	<b>387,147,213</b>	<b>124,190,333</b>
<b>FUND BALANCE, JUNE 30</b>	<b>197,816,645</b>	<b>337,258,879</b>	<b>358,870,197</b>	<b>387,147,213</b>

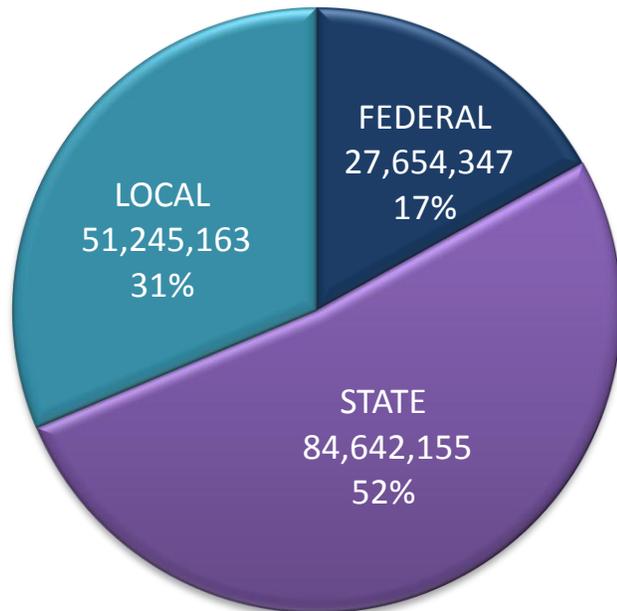
### Budgeted Revenues – All Funds

#### Fiscal Year 2012



Total Revenues:  
\$139,949,258

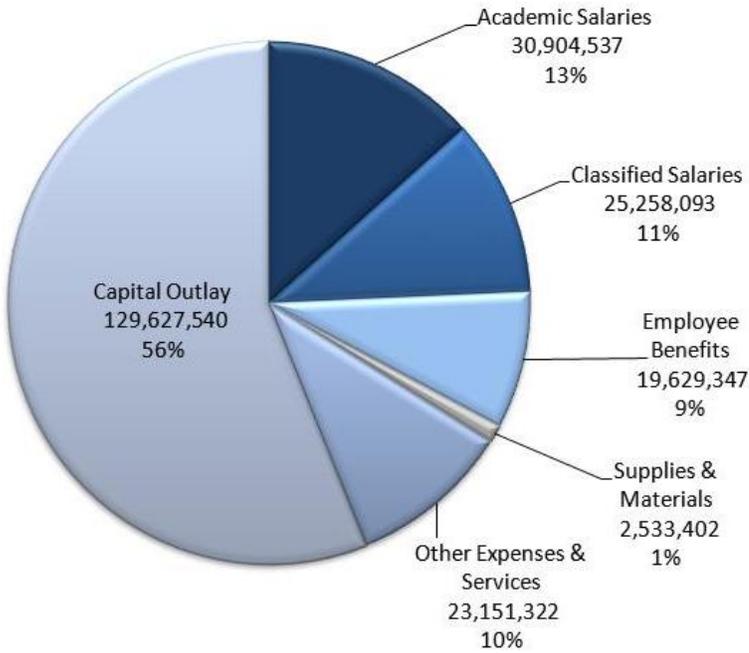
#### Fiscal Year 2011



Total Revenues:  
\$163,541,665

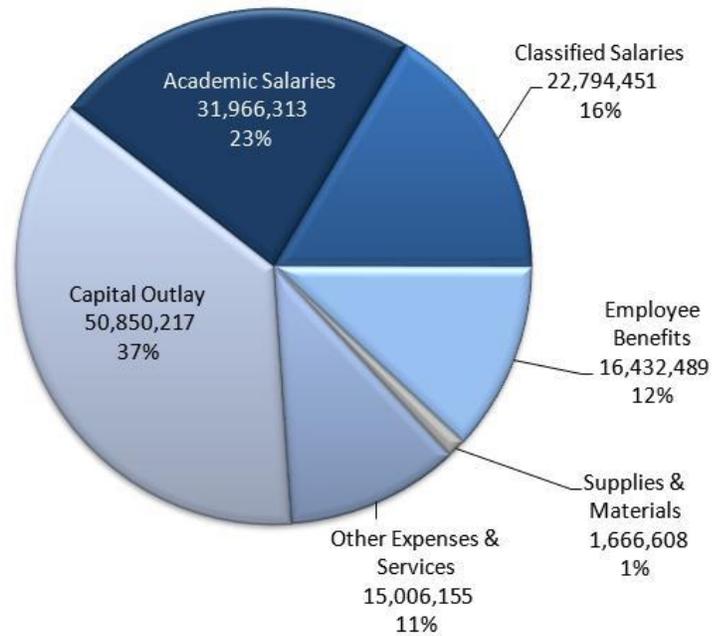
### Budgeted Expenditures – All Funds

#### Fiscal Year 2012



Total Expenditures:  
\$231,104,241

#### Fiscal Year 2011



Total Expenditures:  
\$138,716,233

## BUDGETED REVENUES & EXPENDITURES – BY FUND

### *General Fund, Unrestricted*

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
<b>FEDERAL REVENUES</b>				
Higher Education Act	16,500	15,519	16,529	15,749
Student Financial Aid	43,500	48,604	47,966	43,118
Perkins (VTEA)	-	-	-	-
Department of Labor	-	-	-	-
Other Federal Revenues	-	4,627	421,194	3,445
<b>TOTAL FEDERAL REVENUES</b>	<b>60,000</b>	<b>68,750</b>	<b>485,689</b>	<b>62,312</b>
<b>STATE REVENUES</b>				
General Apportionments	51,130,107	55,410,065	51,273,149	57,076,089
General Categorical Programs	-	-	-	-
Reimbursable Categorical Programs	-	-	-	-
Other State Revenues	1,986,093	2,748,330	2,492,536	1,824,758
<b>TOTAL STATE REVENUES</b>	<b>53,116,200</b>	<b>58,158,395</b>	<b>53,765,685</b>	<b>58,900,847</b>
<b>LOCAL REVENUES</b>				
Property Taxes	12,091,000	12,568,707	14,592,668	14,387,793
Contributions, Grants, etc.	-	-	10,000	-
Contract Services	226,500	536,361	213,807	233,200
Student Fees & Charges	5,088,000	3,946,330	4,576,420	4,023,302
Other Local Revenues	681,038	1,261,672	996,928	1,407,645
<b>TOTAL LOCAL REVENUES</b>	<b>18,086,538</b>	<b>18,313,071</b>	<b>20,389,824</b>	<b>20,051,939</b>
<b>TOTAL REVENUES</b>	<b>71,262,738</b>	<b>76,540,217</b>	<b>74,641,197</b>	<b>79,015,097</b>
<b>EXPENDITURES</b>				
Academic Salaries	29,214,555	30,048,075	30,623,156	33,380,192
Classified Salaries	16,041,987	15,101,199	15,997,208	15,521,414
Employee Benefits	13,721,227	11,543,224	11,993,685	11,824,167
Supplies & Materials	1,185,748	971,316	957,153	1,073,906
Other Expenses & Services	9,895,357	7,890,332	8,058,439	9,999,243
Capital Outlay	309,462	472,203	269,319	449,524
<b>TOTAL EXPENDITURES</b>	<b>70,368,336</b>	<b>66,026,349</b>	<b>67,898,960</b>	<b>72,248,446</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>894,402</b>	<b>10,513,868</b>	<b>6,742,237</b>	<b>6,766,651</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	869	12,293	7,882	990,564
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	850	19,997	27,342	3,136
Other Outgo	(4,175,960)	(3,571,100)	(5,165,504)	(2,365,984)
<b>NET OTHER FINANCING SOURCES</b>	<b>(4,174,241)</b>	<b>(3,538,810)</b>	<b>(5,130,280)</b>	<b>(1,372,284)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(3,279,839)</b>	<b>6,975,058</b>	<b>1,611,958</b>	<b>5,394,367</b>
<b>FUND BALANCE, JULY 1</b>	<b>25,680,199</b>	<b>18,705,141</b>	<b>17,093,184</b>	<b>11,698,817</b>
<b>FUND BALANCE, JUNE 30</b>	<b>22,400,360</b>	<b>25,680,199</b>	<b>18,705,141</b>	<b>17,093,184</b>

**General Fund, Restricted**

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
<b>FEDERAL REVENUES</b>				
Higher Education Act	836,975	1,396,052	1,613,056	1,311,433
Student Financial Aid	-	-	-	-
Perkins (VTEA)	555,779	592,097	548,457	618,102
Department of Labor	3,396,715	1,685,922	964,020	214,206
Other Federal Revenues	1,074,494	1,202,441	761,074	724,142
<b>TOTAL FEDERAL REVENUES</b>	<b>5,863,963</b>	<b>4,876,512</b>	<b>3,886,607</b>	<b>2,867,883</b>
<b>STATE REVENUES</b>				
General Apportionments	404,589	155,134	410,083	101,363
General Categorical Programs	6,698,285	4,733,821	5,954,515	7,644,950
Reimbursable Categorical Programs	1,463,890	1,071,836	1,425,587	2,225,017
Other State Revenues	349,343	302,190	261,071	187,797
<b>TOTAL STATE REVENUES</b>	<b>8,916,108</b>	<b>6,262,981</b>	<b>8,051,255</b>	<b>10,159,127</b>
<b>LOCAL REVENUES</b>				
Property Taxes	-	-	-	-
Contributions, Grants, etc.	65,000	60,780	141,057	168,536
Contract Services	201,500	133,101	79,773	219,250
Student Fees & Charges	1,472,245	1,458,507	1,403,619	1,433,105
Other Local Revenues	340,003	7,866	4,773	8,610
<b>TOTAL LOCAL REVENUES</b>	<b>2,078,748</b>	<b>1,660,254</b>	<b>1,629,221</b>	<b>1,829,501</b>
<b>TOTAL REVENUES</b>	<b>16,858,819</b>	<b>12,799,747</b>	<b>13,567,083</b>	<b>14,856,511</b>
<b>EXPENDITURES</b>				
Academic Salaries	1,669,982	1,918,238	2,425,584	2,837,119
Classified Salaries	4,842,843	3,997,109	4,283,870	4,117,617
Employee Benefits	1,906,726	1,454,089	1,612,138	1,555,854
Supplies & Materials	768,747	425,743	469,961	610,537
Other Expenses & Services	7,976,959	3,594,125	2,499,114	2,042,865
Capital Outlay	1,126,663	691,741	1,722,247	1,930,977
<b>TOTAL EXPENDITURES</b>	<b>18,291,920</b>	<b>12,081,045</b>	<b>13,012,913</b>	<b>13,094,969</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(1,433,101)</b>	<b>718,702</b>	<b>554,170</b>	<b>1,761,541</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	-	-	494,617	-
Other Outgo	(502,770)	(555,552)	(838,983)	(1,528,765)
<b>NET OTHER FINANCING SOURCES</b>	<b>(502,770)</b>	<b>(555,552)</b>	<b>(344,366)</b>	<b>(1,528,765)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(1,935,871)</b>	<b>163,150</b>	<b>209,804</b>	<b>232,777</b>
<b>FUND BALANCE, JULY 1</b>	<b>1,311,561</b>	<b>1,148,411</b>	<b>938,608</b>	<b>705,831</b>
<b>FUND BALANCE, JUNE 30</b>	<b>(624,310)</b>	<b>1,311,561</b>	<b>1,148,411</b>	<b>938,608</b>

## Bond Interest & Redemption

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
STATE REVENUES	260,000	292,226	175,810	-
LOCAL REVENUES				
Property Taxes	15,728,000	23,818,923	16,679,930	26,942,165
Other Local Revenues	200,000	205,474	364,053	-
TOTAL LOCAL REVENUES	15,928,000	24,024,397	17,043,984	26,942,165
<b>TOTAL REVENUES</b>	<b>16,188,000</b>	<b>24,316,623</b>	<b>17,219,794</b>	<b>26,942,165</b>
<b>EXPENDITURES</b>	-	-	-	-
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>16,188,000</b>	<b>24,316,623</b>	<b>17,219,794</b>	<b>26,942,165</b>
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	(22,437,353)	(21,961,170)	(21,375,932)	(9,935,573)
<b>NET OTHER FINANCING SOURCES</b>	<b>(22,437,353)</b>	<b>(21,961,170)</b>	<b>(21,375,932)</b>	<b>(9,935,573)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(6,249,353)</b>	<b>2,355,453</b>	<b>(4,156,138)</b>	<b>17,006,592</b>
<b>FUND BALANCE, JULY 1</b>	<b>26,292,081</b>	<b>23,936,628</b>	<b>28,092,766</b>	<b>11,086,174</b>
<b>FUND BALANCE, JUNE 30</b>	<b>20,042,728</b>	<b>26,292,081</b>	<b>23,936,628</b>	<b>28,092,766</b>

## Child Development

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
FEDERAL REVENUES	146,820	126,960	133,076	153,169
STATE REVENUES				
General Categorical Programs	1,589,199	1,873,813	1,581,870	1,606,780
Reimbursable Categorical Programs	10,327	7,077	8,399	9,484
TOTAL STATE REVENUES	1,599,526	1,880,889	1,590,269	1,616,263
LOCAL REVENUES				
Student Fees & Charges	178,740	172,434	150,914	196,340
Other Local Revenues	29,936	50,081	29,470	87,058
TOTAL LOCAL REVENUES	208,676	222,515	180,384	283,398
<b>TOTAL REVENUES</b>	<b>1,955,022</b>	<b>2,230,364</b>	<b>1,903,729</b>	<b>2,052,830</b>
<b>EXPENDITURES</b>				
Classified Salaries	1,259,276	1,230,842	1,256,472	1,313,133
Employee Benefits	610,527	522,845	487,399	465,085
Supplies & Materials	183,667	183,129	155,527	190,498
Other Expenses & Services	13,318	122,726	130,404	126,004
Capital Outlay	1,345	5,833	3,584	15,556
<b>TOTAL EXPENDITURES</b>	<b>2,068,133</b>	<b>2,065,375</b>	<b>2,033,386</b>	<b>2,110,276</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(113,111)</b>	<b>164,989</b>	<b>(129,657)</b>	<b>(57,446)</b>
<b>OTHER FINANCING SOURCES</b>				
Incoming Transfers	149,728	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	<b>149,728</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>36,617</b>	<b>164,989</b>	<b>(129,657)</b>	<b>(57,446)</b>
<b>FUND BALANCE, JULY 1</b>	<b>363,455</b>	<b>198,466</b>	<b>328,123</b>	<b>330,124</b>
<b>FUND BALANCE, JUNE 30</b>	<b>400,072</b>	<b>363,455</b>	<b>198,466</b>	<b>272,678</b>

**Other Special Revenue**

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
LOCAL REVENUES	3,901,090	1,611,560	1,044,008	1,376,671
<b>TOTAL REVENUES</b>	<b>3,901,090</b>	<b>1,611,560</b>	<b>1,044,008</b>	<b>1,376,671</b>
<b>EXPENDITURES</b>				
Classified Salaries	2,027,349	1,437,783	1,450,226	1,523,979
Employee Benefits	762,479	500,939	493,600	469,882
Supplies & Materials	6,120	4,462	4,714	4,994
Other Expenses & Services	998,897	855,816	843,049	1,170,514
Capital Outlay	5,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>3,799,845</b>	<b>2,799,000</b>	<b>2,791,589</b>	<b>3,169,369</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>101,245</b>	<b>(1,187,440)</b>	<b>(1,747,581)</b>	<b>(1,792,698)</b>
<b>OTHER FINANCING SOURCES</b>				
Incoming Transfers	1,659,764	1,529,982	1,652,758	1,807,741
Other Outgo	-	(263)	-	-
<b>NET OTHER FINANCING SOURCES</b>	<b>1,659,764</b>	<b>1,529,719</b>	<b>1,652,758</b>	<b>1,807,741</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>1,761,009</b>	<b>342,279</b>	<b>(94,823)</b>	<b>15,043</b>
<b>FUND BALANCE, JULY 1</b>	<b>4,318,865</b>	<b>3,976,586</b>	<b>(1,373,772)</b>	<b>(1,249,361)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>6,079,874</b>	<b>4,318,865</b>	<b>(1,468,595)</b>	<b>(1,234,318)</b>

**Capital Outlay Projects**

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
FEDERAL REVENUES	-	-	-	65,896
STATE REVENUES				
General Categorical Programs	83,071	59,566	248,959	(149,519)
Reimbursable Categorical Programs	435,712	16,803,820	38,493,178	1,094,406
<b>TOTAL STATE REVENUES</b>	<b>518,782</b>	<b>16,863,385</b>	<b>38,742,137</b>	<b>944,887</b>
LOCAL REVENUES				
Student Fees & Charges	12,500	11,843	6,137	1,690
Other Local Revenues	622,387	677,217	1,348,032	1,034,563
<b>TOTAL LOCAL REVENUES</b>	<b>634,887</b>	<b>689,060</b>	<b>1,354,169</b>	<b>1,036,253</b>
<b>TOTAL REVENUES</b>	<b>1,153,669</b>	<b>17,552,445</b>	<b>40,096,306</b>	<b>2,047,036</b>
<b>EXPENDITURES</b>				
Supplies & Materials	305,120	1,354	-	-
Other Expenses & Services	673,375	250,344	3,411	10,235
Capital Outlay	6,421,853	17,815,193	39,616,107	1,499,567
<b>TOTAL EXPENDITURES</b>	<b>7,400,348</b>	<b>18,066,891</b>	<b>39,619,517</b>	<b>1,509,802</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(6,246,679)</b>	<b>(514,446)</b>	<b>476,788</b>	<b>537,234</b>
<b>OTHER FINANCING SOURCES</b>				
Incoming Transfers	-	-	32,622	324,781
Other Outgo	(500,000)	(18,938)	(27,342)	-
<b>NET OTHER FINANCING SOURCES</b>	<b>(500,000)</b>	<b>(18,938)</b>	<b>5,280</b>	<b>324,781</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(6,746,679)</b>	<b>(533,384)</b>	<b>482,068</b>	<b>862,015</b>
<b>FUND BALANCE, JULY 1</b>	<b>14,689,482</b>	<b>15,222,866</b>	<b>14,740,798</b>	<b>13,878,783</b>
<b>FUND BALANCE, JUNE 30</b>	<b>7,942,803</b>	<b>14,689,482</b>	<b>15,222,866</b>	<b>14,740,798</b>

## Revenue Bond Construction

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
LOCAL REVENUES	1,080,000	1,525,839	5,433,386	7,605,076
<b>TOTAL REVENUES</b>	<b>1,080,000</b>	<b>1,525,839</b>	<b>5,433,386</b>	<b>7,605,076</b>
<b>EXPENDITURES</b>				
Academic Salaries	20,000	-	-	-
Classified Salaries	43,960	-	146	772
Employee Benefits	-	-	11	61
Supplies & Materials	4,000	-	439	-
Other Expenses & Services	1,508,000	467,933	358,762	341,598
Capital Outlay	121,742,973	31,840,190	32,206,586	45,739,040
<b>TOTAL EXPENDITURES</b>	<b>123,318,933</b>	<b>32,308,123</b>	<b>32,565,945</b>	<b>46,081,471</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(122,238,933)</b>	<b>(30,782,283)</b>	<b>(27,132,559)</b>	<b>(38,476,395)</b>
<b>OTHER FINANCING SOURCES</b>				
Proceeds--Long Term Debt	-	-	-	278,312,186
<b>NET OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>278,312,186</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(122,238,933)</b>	<b>(30,782,283)</b>	<b>(27,132,559)</b>	<b>239,835,791</b>
<b>FUND BALANCE, JULY 1</b>	<b>261,535,668</b>	<b>292,317,951</b>	<b>319,450,510</b>	<b>79,614,719</b>
<b>FUND BALANCE, JUNE 30</b>	<b>139,296,735</b>	<b>261,535,668</b>	<b>292,317,951</b>	<b>319,450,510</b>

## Bookstore

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
LOCAL REVENUES	984,000	994,572	1,143,620	1,390,966
<b>TOTAL REVENUES</b>	<b>984,000</b>	<b>994,572</b>	<b>1,143,620</b>	<b>1,390,966</b>
<b>EXPENDITURES</b>				
Classified Salaries	570,000	574,950	616,179	671,294
Employee Benefits	226,977	230,035	249,465	262,077
Supplies & Materials	3,900	3,131	4,959	9,035
Other Expenses & Services	218,000	208,857	224,234	261,692
Capital Outlay	-	3,349	-	31,950
<b>TOTAL EXPENDITURES</b>	<b>1,018,877</b>	<b>1,020,322</b>	<b>1,094,837</b>	<b>1,236,048</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(34,877)</b>	<b>(25,750)</b>	<b>48,783</b>	<b>154,918</b>
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	-	-	(29,039)	(66,531)
<b>NET OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>(29,039)</b>	<b>(66,531)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(34,877)</b>	<b>(25,750)</b>	<b>19,744</b>	<b>88,387</b>
<b>FUND BALANCE, JULY 1</b>	<b>1,850,385</b>	<b>1,876,135</b>	<b>1,856,391</b>	<b>1,768,004</b>
<b>FUND BALANCE, JUNE 30</b>	<b>1,815,508</b>	<b>1,850,385</b>	<b>1,876,135</b>	<b>1,856,391</b>

**Cafeteria**

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
LOCAL REVENUES	332,000	327,875	357,151	305,605
<b>TOTAL REVENUES</b>	<b>332,000</b>	<b>327,875</b>	<b>357,151</b>	<b>305,605</b>
<b>EXPENDITURES</b>				
Classified Salaries	323,000	316,581	324,261	329,442
Supplies & Materials	500	495	467	25,374
Other Expenses & Services	47,500	51,465	54,760	20,942
<b>TOTAL EXPENDITURES</b>	<b>371,000</b>	<b>368,541</b>	<b>379,488</b>	<b>375,758</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(39,000)</b>	<b>(40,666)</b>	<b>(22,337)</b>	<b>(70,153)</b>
<b>OTHER FINANCING SOURCES</b>				
Incoming Transfers	-	-	-	66,531
<b>NET OTHER FINANCING SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,531</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(39,000)</b>	<b>(40,666)</b>	<b>(22,337)</b>	<b>(3,622)</b>
<b>FUND BALANCE, JULY 1</b>	<b>(128,867)</b>	<b>(88,201)</b>	<b>(65,864)</b>	<b>(62,242)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>(167,867)</b>	<b>(128,867)</b>	<b>(88,201)</b>	<b>(65,864)</b>

**Self-Insurance**

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
LOCAL REVENUES				
Contract Services	1,100,000	831,200	870,200	881,300
Other Local Revenues	308,500	318,087	371,204	493,585
<b>TOTAL LOCAL REVENUES</b>	<b>1,408,500</b>	<b>1,149,288</b>	<b>1,241,404</b>	<b>1,374,885</b>
<b>TOTAL REVENUES</b>	<b>1,408,500</b>	<b>1,149,288</b>	<b>1,241,404</b>	<b>1,374,885</b>
<b>EXPENDITURES</b>				
Other Expenses & Services	1,628,000	1,371,747	1,411,675	1,737,794
<b>TOTAL EXPENDITURES</b>	<b>1,628,000</b>	<b>1,371,747</b>	<b>1,411,675</b>	<b>1,737,794</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(219,500)</b>	<b>(222,459)</b>	<b>(170,271)</b>	<b>(362,909)</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	-	-	-	-
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	750,000	550,000	550,000	550,000
Other Outgo	(525,000)	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	<b>225,000</b>	<b>550,000</b>	<b>550,000</b>	<b>550,000</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>5,500</b>	<b>327,541</b>	<b>379,729</b>	<b>187,091</b>
<b>FUND BALANCE, JULY 1</b>	<b>3,741,761</b>	<b>3,414,220</b>	<b>3,034,491</b>	<b>2,847,400</b>
<b>FUND BALANCE, JUNE 30</b>	<b>3,747,261</b>	<b>3,741,761</b>	<b>3,414,221</b>	<b>3,034,491</b>

**Other Internal Services**

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
LOCAL REVENUES	24,850	20,372	28,842	38,985
<b>TOTAL REVENUES</b>	<b>24,850</b>	<b>20,372</b>	<b>28,842</b>	<b>38,985</b>
<b>EXPENDITURES</b>				
Employee Benefits	2,356,676	2,144,744	1,969,583	619,420
<b>TOTAL EXPENDITURES</b>	<b>2,356,676</b>	<b>2,144,744</b>	<b>1,969,583</b>	<b>619,420</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(2,331,826)</b>	<b>(2,124,372)</b>	<b>(1,940,741)</b>	<b>(580,435)</b>
<b>OTHER FINANCING SOURCES</b>				
Incoming Transfers	1,600,468	1,487,948	2,378,370	-
Other Outgo	(850)	(795)	-	(3,136)
<b>NET OTHER FINANCING SOURCES</b>	<b>1,599,618</b>	<b>1,487,153</b>	<b>2,378,370</b>	<b>(3,136)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(732,208)</b>	<b>(637,219)</b>	<b>437,629</b>	<b>(583,571)</b>
<b>FUND BALANCE, JULY 1</b>	<b>1,112,364</b>	<b>1,749,583</b>	<b>1,311,953</b>	<b>1,895,524</b>
<b>FUND BALANCE, JUNE 30</b>	<b>380,156</b>	<b>1,112,364</b>	<b>1,749,583</b>	<b>1,311,953</b>

**Associated Students**

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
LOCAL REVENUES	85,000	96,411	55,890	57,744
<b>TOTAL REVENUES</b>	<b>85,000</b>	<b>96,411</b>	<b>55,890</b>	<b>57,744</b>
<b>EXPENDITURES</b>				
Supplies & Materials	10,000	5,523	6,820	10,118
Other Expenses & Services	35,000	23,821	45,302	37,930
<b>TOTAL EXPENDITURES</b>	<b>45,000</b>	<b>29,344</b>	<b>52,122</b>	<b>48,048</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>40,000</b>	<b>67,067</b>	<b>3,768</b>	<b>9,696</b>
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	-	(2,500)	-	(2,550)
<b>NET OTHER FINANCING SOURCES</b>	<b>-</b>	<b>(2,500)</b>	<b>-</b>	<b>(2,550)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>40,000</b>	<b>64,567</b>	<b>3,768</b>	<b>7,146</b>
<b>FUND BALANCE, JULY 1</b>	<b>146,517</b>	<b>81,950</b>	<b>78,182</b>	<b>71,036</b>
<b>FUND BALANCE, JUNE 30</b>	<b>186,517</b>	<b>146,517</b>	<b>81,950</b>	<b>78,182</b>

**Representation Fee**

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
LOCAL REVENUES	44,500	46,980	50,787	51,026
<b>TOTAL REVENUES</b>	<b>44,500</b>	<b>46,980</b>	<b>50,787</b>	<b>51,026</b>
<b>EXPENDITURES</b>				
Supplies & Materials	1,000	853	194	621
Other Expenses & Services	40,000	66,385	33,308	38,161
<b>TOTAL EXPENDITURES</b>	<b>41,000</b>	<b>67,238</b>	<b>33,502</b>	<b>38,782</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>3,500</b>	<b>(20,258)</b>	<b>17,285</b>	<b>12,244</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>3,500</b>	<b>(20,258)</b>	<b>17,285</b>	<b>12,244</b>
<b>FUND BALANCE, JULY 1</b>	<b>131,230</b>	<b>151,488</b>	<b>134,203</b>	<b>121,959</b>
<b>FUND BALANCE, JUNE 30</b>	<b>134,730</b>	<b>131,230</b>	<b>151,488</b>	<b>134,203</b>

**Body Center Fee**

	Budget FY 2012	Actual FY 2011	Actual FY 2010	Actual FY 2009
<b>REVENUES</b>				
LOCAL REVENUES				
Student Fees & Charges	236,570	231,330	236,478	228,524
Other Local Revenues	12,500	11,333	15,298	27,886
<b>TOTAL LOCAL REVENUES</b>	<b>249,070</b>	<b>242,663</b>	<b>251,776</b>	<b>256,410</b>
<b>TOTAL REVENUES</b>	<b>249,070</b>	<b>242,663</b>	<b>251,776</b>	<b>256,410</b>
<b>EXPENDITURES</b>				
Classified Salaries	149,678	135,987	119,467	123,419
Employee Benefits	44,735	36,613	36,445	35,361
Supplies & Materials	6,600	3,889	5,901	5,585
Other Expenses & Services	12,816	5,685	2,137	13,565
Capital Outlay	20,244	18,951	2,891	3,798
<b>TOTAL EXPENDITURES</b>	<b>234,073</b>	<b>201,125</b>	<b>166,842</b>	<b>181,729</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>14,997</b>	<b>41,538</b>	<b>84,934</b>	<b>74,682</b>
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	(41,997)	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	<b>(41,997)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(27,000)</b>	<b>41,538</b>	<b>84,934</b>	<b>74,682</b>
<b>FUND BALANCE, JULY 1</b>	<b>1,107,683</b>	<b>1,066,145</b>	<b>981,212</b>	<b>906,530</b>
<b>FUND BALANCE, JUNE 30</b>	<b>1,080,683</b>	<b>1,107,683</b>	<b>1,066,145</b>	<b>981,212</b>

**Financial Aid**

	<b>Budget FY 2012</b>	<b>Actual FY 2011</b>	<b>Actual FY 2010</b>	<b>Actual FY 2009</b>
<b>REVENUES</b>				
FEDERAL REVENUES	23,000,000	22,582,126	18,290,584	12,182,854
STATE REVENUES	1,100,000	1,184,278	1,086,816	929,166
LOCAL REVENUES	1,500	1,756	2,919	924
<b>TOTAL REVENUES</b>	<b>24,101,500</b>	<b>23,768,160</b>	<b>19,380,319</b>	<b>13,112,944</b>
<b>EXPENDITURES</b>				
Other Expenses & Services	35,000	33,227	35,096	47,875
<b>TOTAL EXPENDITURES</b>	<b>35,000</b>	<b>33,227</b>	<b>35,096</b>	<b>47,875</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>24,066,500</b>	<b>23,734,933</b>	<b>19,345,223</b>	<b>13,065,069</b>
<b>OTHER FINANCING SOURCES</b>				
Incoming Transfers	330,000	360,501	412,624	379,978
Other Outgo	(24,415,000)	(24,109,901)	(19,743,344)	(13,455,086)
<b>NET OTHER FINANCING SOURCES</b>	<b>(24,085,000)</b>	<b>(23,749,400)</b>	<b>(19,330,720)</b>	<b>(13,075,108)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(18,500)</b>	<b>(14,467)</b>	<b>14,503</b>	<b>(10,039)</b>
<b>FUND BALANCE, JULY 1</b>	<b>191,956</b>	<b>206,423</b>	<b>191,920</b>	<b>201,959</b>
<b>FUND BALANCE, JUNE 30</b>	<b>173,456</b>	<b>191,956</b>	<b>206,423</b>	<b>191,920</b>

**Scholarship & Loan**

	<b>Budget FY 2012</b>	<b>Actual FY 2011</b>	<b>Actual FY 2010</b>	<b>Actual FY 2009</b>
<b>REVENUES</b>				
LOCAL REVENUES	180,000	186,486	201,957	197,653
<b>TOTAL REVENUES</b>	<b>180,000</b>	<b>186,486</b>	<b>201,957</b>	<b>197,653</b>
<b>EXPENDITURES</b>				
Other Expenses & Services	100	(35)	(73)	(204)
<b>TOTAL EXPENDITURES</b>	<b>100</b>	<b>(35)</b>	<b>(73)</b>	<b>(204)</b>
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	(180,000)	(175,651)	(216,272)	(222,738)
<b>NET OTHER FINANCING SOURCES</b>	<b>(180,000)</b>	<b>(175,651)</b>	<b>(216,272)</b>	<b>(222,738)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(100)</b>	<b>10,870</b>	<b>(14,242)</b>	<b>(24,881)</b>
<b>FUND BALANCE, JULY 1</b>	<b>129,051</b>	<b>118,181</b>	<b>132,423</b>	<b>157,304</b>
<b>FUND BALANCE, JUNE 30</b>	<b>128,951</b>	<b>129,051</b>	<b>118,181</b>	<b>132,423</b>

**Other Trusts**

	<b>Budget FY 2012</b>	<b>Actual FY 2011</b>	<b>Actual FY 2010</b>	<b>Actual FY 2009</b>
<b>REVENUES</b>				
LOCAL REVENUES	140,500	132,064	150,747	139,204
<b>TOTAL REVENUES</b>	<b>140,500</b>	<b>132,064</b>	<b>150,747</b>	<b>139,204</b>
<b>EXPENDITURES</b>				
Supplies & Materials	58,000	66,713	68,834	69,806
Other Expenses & Services	69,000	63,727	70,594	137,350
Capital Outlay	-	2,757	-	592
<b>TOTAL EXPENDITURES</b>	<b>127,000</b>	<b>133,197</b>	<b>139,428</b>	<b>207,748</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>13,500</b>	<b>(1,133)</b>	<b>11,319</b>	<b>(68,544)</b>
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	-	(1,600)	-	(11,152)
<b>NET OTHER FINANCING SOURCES</b>	<b>-</b>	<b>(1,600)</b>	<b>-</b>	<b>(11,152)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>13,500</b>	<b>(2,733)</b>	<b>11,319</b>	<b>(79,696)</b>
<b>FUND BALANCE, JULY 1</b>	<b>146,662</b>	<b>149,395</b>	<b>138,076</b>	<b>217,772</b>
<b>FUND BALANCE, JUNE 30</b>	<b>160,162</b>	<b>146,662</b>	<b>149,395</b>	<b>138,076</b>

## 2011-12 RESOURCE ALLOCATION

		2010-11 Budget			2011-12 Budget Tier 0 & 1 Trigger (-\$4.012M)			2011-12 Budget Tier 2 Trigger (-\$4.956M)		
		SBVC	CHC	District Total	SBVC	CHC	District Total	SBVC	CHC	District Total
<b>State Base Revenue</b>										
1	Base Allocation Revenue per SB361 for Medium and Small Colleges	\$3,875,136	\$3,321,545	\$7,196,681	\$3,875,136	\$3,321,545	\$7,196,681	\$3,875,136	\$3,321,545	\$7,196,681
2	Total District Credit FTES per State Allocation			14,139.10			13,260.66			13,053.94
3	Credit and Noncredit FTES Split (Determined by Chancellor's Cabinet)	70.000%	30.000%	100.000%	70.000%	30.000%	100.000%	70.000%	30.000%	100.000%
4	Total College Credit FTES (multiply line 2 x 3)	9,897.37	4,241.73	14,139.10	9,282.46	3,978.20	13,260.66	9,137.76	3,916.18	13,053.94
5	District Funded Rate Credit FTES per State Allocation			\$4,564.83			4,564.83			4,564.83
6	Credit Funding (multiply line 4 x 5)	\$45,179,771	\$19,362,759	\$64,542,530	\$42,372,812	\$18,159,776	\$60,532,588	\$41,712,275	\$17,876,689	\$59,588,965
7	Total District Noncredit FTES			10.60			9.94			9.79
8	Total College Noncredit FTES (multiply line 3 x 7)	7.42	3.18		6.96	2.98		6.85	2.94	
9	State Funded Rate Noncredit FTES			\$2,744.96			\$2,744.96			\$2,744.96
10	Noncredit Funding (multiply line 8 x 9)	\$20,368	\$8,729		\$19,102	\$8,187		\$18,804	\$8,059	
11	<b>Total State Base Revenue (add lines 1, 6, &amp; 10)</b>	<b>\$49,075,275</b>	<b>\$22,693,033</b>	<b>\$71,768,308</b>	<b>\$46,267,050</b>	<b>\$21,489,508</b>	<b>\$67,756,558</b>	<b>\$45,606,216</b>	<b>\$21,206,293</b>	<b>\$66,812,509</b>
	Budget Cut per CCLC 7/6/11						\$4,011,750			\$4,955,799
<b>State Revenue With Growth &amp; COLA Adjustments</b>										
12	District Growth Funding per State Allocation			\$0			\$0			\$0
13	College Growth Funding (multiply line 3 x 12)	\$0	\$0		\$0	\$0		\$0	\$0	
14	District Cost of Living Adjustment (COLA) per State Allocation			\$0			\$0			\$0
15	College COLA (multiply line 3 x 14)	\$0	\$0		\$0	\$0		\$0	\$0	
16	Other Revenue Adjustment per State Allocation			\$0			-\$161,612			-\$161,612
17	College Adjustment (multiply line 3 x 16)	\$0	\$0		-\$113,128	-\$48,484		-\$113,128	-\$48,484	
18	Deficit Coefficient/RDA Reconciliation per State Allocation			-\$654,871			-\$302,068			-\$302,068
19	College Coefficient (multiply line 3 x 18)	-\$458,410	-\$196,461		-\$211,448	-\$90,620		-\$211,448	-\$90,620	
20	<b>Total State Revenue (add lines 11, 13-19)</b>	<b>\$48,616,865</b>	<b>\$22,496,572</b>	<b>\$71,113,437</b>	<b>\$45,942,474</b>	<b>\$21,350,404</b>	<b>\$67,292,878</b>	<b>\$45,281,640</b>	<b>\$21,067,189</b>	<b>\$66,348,829</b>
<b>Other Revenue</b>										
21	District Part-time Faculty per State Allocation			\$309,773			\$309,773			\$309,773
22	College Part-time Faculty (multiply line 3 x 21)	\$216,841	\$92,932		\$216,841	\$92,932		\$216,841	\$92,932	
23	District Lottery Funds per Fiscal Services Projection			\$1,880,224			\$1,777,093			\$1,777,093
24	College Lottery Funds per State Allocation	\$1,316,157	\$564,067		\$1,229,153	\$547,940		\$1,229,153	\$547,940	
25	District Interest Income per Fiscal Services Projection			\$316,945			\$300,000			\$300,000
26	College Interest Income (multiply line 3 x 25)	\$221,862	\$95,084		\$210,000	\$90,000		\$210,000	\$90,000	
27	Mandated Costs Reimbursement per Fiscal Services Projection	\$191,032	\$307,550		\$0	\$0		\$0	\$0	
28	Other Campus Revenue per Fiscal Services Projection	\$856,590	\$517,204		\$763,274	\$287,793		\$763,274	\$287,793	
29	<b>Total College Revenue (add lines 20, 22-28)</b>	<b>\$51,419,347</b>	<b>\$24,073,408</b>	<b>\$75,492,755</b>	<b>\$48,361,742</b>	<b>\$22,369,069</b>	<b>\$70,730,811</b>	<b>\$47,700,908</b>	<b>\$22,085,854</b>	<b>\$69,786,762</b>
<b>Assessments</b>										
30	District Office Operations Expenditure			\$10,869,591			\$12,966,052			\$12,966,052
31	Assessment for District Office Operations Expenditures (multiply line 3 x 30)	-\$7,608,714	-\$3,260,877		-\$9,076,236	-\$3,889,816		-\$9,076,236	-\$3,889,816	
32	Property & Liability Insurance per Fiscal Services Projection			\$550,000			\$750,000			\$750,000
33	Assessment for Property & Liability Insurance Cost (multiply line 3 x 32)	-\$385,000	-\$165,000		-\$525,000	-\$225,000		-\$525,000	-\$225,000	
34	KVCR Operations Expenditure Budget			\$1,529,982			\$1,659,764			\$1,659,764
35	Assessment for KVCR Operations Expenditures (multiply line 3 x 34)	-\$1,070,987	-\$458,995		-\$1,161,835	-\$497,929		-\$1,161,835	-\$497,929	

		2010-11 Budget			2011-12 Budget Tier 0 & 1 Trigger (-\$4.012M)			2011-12 Budget Tier 2 Trigger (-\$4.956M)		
		SBVC	CHC	District Total	SBVC	CHC	District Total	SBVC	CHC	District Total
36	Supplemental Employee Retirement Plan per Fiscal Services Projection			\$1,145,948			\$1,100,468			\$1,100,468
37	Assessment for SERP (multiply line 3 x 36)	-\$802,164	-\$343,784		-\$770,328	-\$330,140		-\$770,328	-\$330,140	
38	GASB 45 Compliance Retiree Obligation per Fiscal Services Projection			\$342,000			\$500,000			\$500,000
39	Assessment for GASB 45 (multiply line 3 x 38)	-\$239,400	-\$102,600		-\$350,000	-\$150,000		-\$350,000	-\$150,000	
40	Economic Development & Corporate Training (EDCT) Expenditure Budget			\$232,371			\$262,308			\$262,308
41	Assessment for EDCT Operations Expenditures (multiply line 3 x 40)	-\$162,660	-\$69,711		-\$183,616	-\$78,692		-\$183,616	-\$78,692	
42	District Reserve per Contribution			\$0			\$0			\$0
43	Assessment for District Reserve (multiply line 3 x 42)	\$0	\$0		\$0	\$0		\$0	\$0	

		2010-11 Budget			2011-12 Budget Tier 0 & 1 Trigger (-\$4.012M)			2011-12 Budget Tier 2 Trigger (-\$4.956M)		
		SBVC	CHC	District Office	SBVC	CHC	District Office	SBVC	CHC	District Office
<b>Individual Site Budgets</b>										
44	Total Site Budget Allocation for Colleges (add line 29, 30-43); for District (add lines 30-42)	\$41,150,422	\$19,672,441	\$14,669,892	\$36,294,727	\$17,197,491	\$17,238,592	\$35,633,893	\$16,914,277	\$17,238,592
45	Site Budgeted/Est. Actual Expenditures 2010-11, Site Budgets 2011-12	\$36,084,470	\$18,134,954	\$14,669,892	\$38,144,730	\$19,096,150	\$17,238,592	\$38,144,730	\$19,096,150	\$17,238,592
46	Excess/(Deficit) (line 44 minus line 45)	\$5,065,952	\$1,537,487	\$0	-\$1,850,003	-\$1,898,659	\$0	-\$2,510,837	-\$2,181,873	\$0
47	Carry-over from 2010-11				\$1,850,003	\$1,537,487	\$0	\$2,510,837	\$1,537,487	\$0
48	2011-12 Excess/(Deficit) after 2010-11 Carry-over (line 46 minus line 47)				\$0	-\$361,172	\$0	\$0	-\$644,386	\$0
49	Remaining Site Fund Balance (line 46 for 2011 minus line 46 for 2012)				\$3,215,950	-\$361,172	\$0	\$2,555,116	-\$644,386	\$0

As of 8/30/2011 (includes 2nd Principal Apportionment posted 6/20/2011).

**Notes and Assumptions**

- Line 2. Workload/budget reduction from state Chancellor's Office
- Line 5. FTES rate from state Chancellor's Office
- Line 7. Workload/budget reduction from state Chancellor's Office
- Line 9. FTES rate from state Chancellor's Office
- Line 11. FTE Based Computational Revenue Includes State Apportionment, Student Fees (98%), and Property Taxes
- Lines 30 & 31. District Office Operations Costs include HR, Fiscal Services, Police, and Distributed Education & Technology Services (DETS)
- Lines 32 & 33. District-wide Costs Include Property & Liability Insurance
- Lines 34 & 35. District-wide Costs for GASB 45 Compliance for Retirees
- Lines 36 & 37. 20% of Total Cost of Retiree Salaries Plus Benefits (2011-12: year 2 of 5) for 2009-10 SERP

**Rules**

District Office savings realized during the year result in a budget reduction to match actual expenditures, in effect reducing the colleges' assessments. College and district sites incurring deficit fund balances are required to balance the deficit within three years of the year of the deficit.

**Account Codes Included in the Resource Allocation Model**

Fund: 01; Site: 01,02,03; Subprogram: 0000; Life Span, Program, Object and Type: All Available

## CAPTIAL EXPENDITURES

Capital expenditures are incurred when money is spent to purchase a fixed asset, or add to the value of an existing fixed asset, which has a useful life that extends beyond the taxable year. Capital expenditures are used to acquire or upgrade physical assets such as equipment, property, or industrial buildings. In accounting, a capital expenditure is added to an asset account ("capitalized"), thus increasing the asset's basis (the cost or value of an asset as adjusted for tax purposes). The District's capitalization policy for equipment includes all items with a unit cost of \$5,000 or more and an estimated useful life greater than one year. Buildings as well as renovations to buildings, infrastructure, and land improvements with a unit cost of \$50,000 or more which significantly increase the value or extend the useful life of the structure, are capitalized.

### ***Facilities Master Plans***

The San Bernardino Community College District ensures that facilities renewal and improvement projects are planned, organized, and coordinated effectively to support the mission and vision of the colleges and other district support functions. This is accomplished through the development of facilities master plans.

SBVC's facilities master plan was updated in May 2009. CHC's current facilities master plan, dated October 2005, and is currently being updated. These plans provide a rational and orderly method of addressing existing physical concerns and accommodating future needs throughout the District. The documents include critical reviews of existing facilities, land use for each college, as well as a conceptual list of projects to respond to the future challenges facing the colleges through 2025 for CHC and 2030 for SBVC.

The master planning process was organized and overseen by a steering committee comprised of representatives from the faculty, administration, and student body. The planning effort also involved a wide cross-section of other faculty, administration, staff, students, and community members who provided valuable input during numerous space needs interviews and focus groups.

### ***Five-Year Construction Program***

The Five-Year Construction Program articulates the development and implementation of the next five years of the facilities master plans. The program is updated annually and submitted to the California Community Colleges Chancellor's Office. Plan objectives and goals include:

- Facilitate learning through facility enhancements
- Ensure facility compliance with environmental, health, and safety regulations
- Extend the life expectancies of buildings and infrastructure
- Construct new facilities to meet the academic demands of the community

This year, SBVC completed the North Hall Replacement Building (\$28.1 million) and the Media Communications Replacement Building (\$18.1 million). CHC completed Infrastructures 1-5 (\$25.3 million), the Aquatics Center building and pool (\$12.4 million), and the Learning Resource Center (\$35.4 million).

## ***Construction Projects***

### *San Bernardino Valley College*

Chemistry/Physical Science – A new science education building will provide classrooms, lecture halls, laboratories, study areas, offices, site utilities, site improvements, and landscaping. The project includes interim classrooms, laboratories, and demolition of the “Old” North Hall. The total cost of the project is approximately \$43 million, 27% funded by Measure P and 63% by state funding. Approximately \$37 million is projected to have been spent through this fiscal year. The building was completed in spring 2011. The remaining scope includes installing a new chiller and chiller lines, site work, demolition, and landscaping that will be completed in fall 2011.

HVAC for Cafeteria/Ventilation for HLS Building – New HVAC systems will upgrade the existing HVAC systems in the Life Science Building, Administration Lobby, and the Campus Center Kitchen to mitigate and improve deficiencies in airflow. The total cost of the project is approximately \$800,000 and is funded by Measure M. The project has completed all phases of design, is scheduled to start construction in summer 2011, and finish in fall 2011.

Site Work/Signage/ADA Phase I – This project addresses campus-wide ADA compliance. It upgrades campus exterior lighting systems, security for public site and parking areas, improvements in way-finding and informational signage. It also addresses campus-wide landscape including relocating trees that are impacted by current and proposed construction to a location of the college’s choosing. The total cost of the project is approximately \$4.5 million and is funded by Measure M. The project is 90% complete through design development, is scheduled to start construction in fall 2011, and finish in spring 2012.

Central Plant and Campus-wide Infrastructure – A new central plant facility and associated campus site infrastructure will replace or upgrade existing plant and infrastructure including gas, sewer, storm drains, security systems, fire alarm system, energy management system, and an alternative energy plant. The total cost of the project is approximately \$17.2 million and is funded by Measure M. The project is 95% complete through construction documents, is scheduled to start construction in spring 2012, and finish in spring 2013.

New Athletic/PE Facility – New gymnasiums will replace the existing Snyder and Women’s gymnasiums. The project will provide improvements to the home stadium seating and is a combined use athletics facility that is designed to acquire a Leadership in Energy and Environmental Design (LEED) Silver rating through the US Green Building Council. The total cost of the project is approximately \$59.7 million and is funded by Measure M. This project is

25% complete through design development, is scheduled to begin construction in fall 2012, and finish in spring 2014.

Stadium and Field Improvements, Phase I – The project is will provide improvements to visitor stadium seating, restroom facilities, ticketing, concessions and storage. The total cost of the project is approximately \$4.4 million and is funded by Measure M. This project is 25% complete through design development, is scheduled to begin construction in fall 2012, and finish in spring 2014.

Business Building Renovation – This project renovates the existing Business Building which includes classrooms, assembly and meeting rooms, offices, landscaping, and site utilities. The total cost of the project is approximately \$12.6 million and is funded by Measure M. This project is 50% complete through construction documents, is scheduled to start construction in spring 2012, and finish in spring 2013.

Auditorium Renovation – This project renovates and provides building code upgrades for the existing Auditorium Building which includes classrooms, offices, and dressing rooms. The total cost of the project is approximately \$3.2 million and is funded by Measure M. The project is 90% complete through programming, is scheduled to start construction in fall 2012, and finish in fall 2013.

### *Crafton Hills College*

Aquatic Center – This project provides a swimming pool with a one-story building that includes locker rooms, showers, multi-purpose room, offices, and mechanical equipment space. The total cost of the project is approximately \$12.4 million and is funded by Measure P. The building and pool were completed in spring 2011. The remaining scope includes LEED landscape, solar heating, and photovoltaic arrays and is scheduled to finish in spring 2012.

Parking/ADA/Lighting Project – This project makes improvements in parking lots, roadways, pedestrian accessibility and path-of-travel, and associated lighting and signage. The total cost of the project is approximately \$13.9 million and is funded by Measure M. The project is 40% complete through construction and is scheduled to finish in fall 2011.

Parking Structure #1 – This project provides a new multi-level parking structure to accommodate 750 cars. One level will include a new centralized public safety facility. The project incorporates alternative energy technology with photovoltaic arrays above the upper level of the structure. The total cost of the project is approximately \$23.2 million and is funded by Measure M. The project is 99% through plan check review and is scheduled to be placed on hold upon completion of the plan check process due to the limitations of funding described in the Local Bond Funding for Measure M section below.

Science Portable Classrooms – The project provides portable classroom buildings to address an immediate need for additional science and general classroom space. The project consists of

two science labs, one prep/storage/office area, two general classrooms, and one bathroom space. The total cost of the project is approximately \$3.7 million and is funded by Measure M. The project is 50% complete through construction and is scheduled to finish in fall 2011.

Library Demolition – This project removes the “Old” Library, primarily due to seismic issues inherent in the facility. The project includes relocating the existing main frame data center, hazardous abatement, demolition of the library, and landscape upgrades. The total cost of the project is approximately \$1.3 million and is funded by Measure M. The project is complete with design, is scheduled to start construction in summer 2011, and finish in fall 2011.

Wellness Pool – The Wellness Pool will provide a facility to serve as an instruction/teaching pool within the Aquatic Center facility. The project will include associated mechanical equipment, related site work, and a compliant ADA path-of-travel to/from the other facilities on campus. The total cost of the project is approximately \$1.8 million and is funded by Measure M. The project is 60% through plan check review and is scheduled to be placed on hold upon completion of the plan check process due to the limitations of funding described in the Local Bond Funding for Measure M section below.

Solar Farm – This project provides 1.2 megawatts of power through alternative energy technology using photovoltaic arrays. The project is expected to generate over \$500,000 per year in energy savings. The total cost of the project is approximately \$6.9 million and is funded 50% by Measure P and 50% by Measure M. The project is scheduled to begin the design process in fall 2011, start construction in fall 2011, and finish spring 2012.

Crafton Center (One Stop Student Center) – This project provides 39,632 sq. ft. of space and consolidates a number of student services and college administration in one new building. The project includes Bookstore, Food Service, Student Life/Welcome Center, Administration, Financial Aid, Admissions & Records, Counseling, and Health Services. The total cost of the project is approximately \$31.9 million and is funded by Measure M. The project architect selection is complete and contract negotiations are underway.

New Science Building – This project provides 29,692 sq. ft. of space with modern science labs to address the needs for Chemistry, Microbiology, Anatomy, and Biology programs. The project consists of lab, lab support, lecture, and office spaces. Site improvements will also address campus circulation at the project site. The project architect selection is complete and contract negotiations are underway. The total cost of the project is approximately \$26 million and is funded by Measure M.

New Occupational Education Building #2 – This project provides a new building to address the needs for the Fire Technology, Emergency Medical Services, Public Safety and Services, and Respiratory Care programs. The project consists of lecture, lab, office, and vehicular storage spaces. There will also be a series of site improvements to address existing and future site conditions. The total cost of this project is approximately \$25 million and is funded by

Measure M. The project architect selection is complete and contract negotiations are underway.

New Physical Education Building – This project provides 11,940 sq. ft. of new space to address the needs for the Health & Physical Education programs. This project includes dance/yoga, fitness center, locker, and office spaces. Site improvements will also include the existing service road and pedestrian connection to the main portion of campus. The total cost of this project is approximately \$3.5 million and is funded by Measure M. The project architect selection is complete and contract negotiations are underway.

Aquatic Center ADA Access – This project addresses the need for an accessible path from the New Physical Education Building to the existing Aquatic Center thus completing accessible pedestrian access from the main areas of campus to the Aquatic Center. The total cost of this project is approximately \$170,000 and is funded by Measure M.

Student Services A Seismic Upgrade and Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as renovates space made available as Admissions & Records is relocated to its new facility. The renovated space is intended to be reconfigured into office space. The total cost of this project is approximately \$2 million and is funded by Measure M.

Performing Arts Center Seismic Upgrade and Renovation – This project incorporates seismic retrofit recommendations for the entire building and renovates the primary instructional spaces. The total cost of this project is approximately \$1.3 million and is funded by Measure M.

College Center Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as renovates space made available as Food Services and Student Life are relocated to their new facility. The renovated space is intended to be reconfigured into lecture, lab, and office spaces. The total cost of this project is approximately \$1.7 million and is funded by Measure M.

Maintenance & Operations Renovation – This project relocates the existing Bookstore modular building to the Maintenance & Operations area and includes renovation of the modular into offices for the Maintenance & Operations staff and site improvements. It also includes renovation of the existing Maintenance & Operations offices into storage for a more efficient storage facility. The relocation of the Bookstore modular building and subsequent renovations would occur after the Bookstore is relocated to its new facility. The total cost of the project is approximately \$400,000 and is funded by Measure M.

LADM Labs, Offices & Lecture Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as renovates space made available as Administration is relocated to its new facility. The renovated space is intended to be

reconfigured into Campus Police facilities, and lecture, lab and office space. The total cost of this project is approximately \$7.7 million and is funded by Measure M.

Student Services B Renovation – This project renovates space made available as Health Services is relocated to its new facility. The renovated space is intended to be reconfigured into lecture space. The total cost of this project is approximately \$1.5 million and is funded by Measure M.

Chemistry Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as renovates space made available as Respiratory Care is relocated to its new facility. The renovated space is intended to be reconfigured into lecture, lab and office space. The total cost of this project is approximately \$4.6 million and is funded by Measure M.

Classroom Building Renovation – This project renovates space made available as Financial Aid is relocated to its new facility. The renovated spaces are intended to be reconfigured into lecture spaces. The total cost of this project is approximately \$860,000 and is funded by Measure M.

Child Development Center 1 Parking and Roadway Entrance – This project provides accessible parking and fire access that is compliant with current code requirements at the Child Development Center. The total cost of this project is approximately \$207,000 and is funded by Measure M.

Occupational Education Building 1 Demolition – Based on this building's seismic assessment, underutilization of the existing space, and provision of new facilities for the programs, the demolition of this building was recommended. This project demolishes the existing Occupational Education Building #1 after Fine Arts and Emergency Medical Services are relocated to their new facilities. The total cost of this project is approximately \$253,000 and is funded by Measure M.

Gymnasium Demolition – Based on this building's seismic assessment, underutilization of the existing space, inefficiency of space, and provision of new facilities for the programs, the demolition of this building was recommended. This project demolishes the existing Gymnasium after Health & Physical Education programs are relocated to its new facility. The total cost of this project is approximately \$690,000 and is funded by Measure M.

### ***Local Bond Funding***

Proceeds are raised through the capital markets through the issuance of bonds and/or debt certificates. Bonds supported by property taxes require voter approval.

### Measure P

Measure P was passed by the voters in November, 2002 for \$190 million. Currently, the District has sold all bonds and has \$6.5 million of available funding from the measure. Construction projects funded with Measure P funds in Fiscal Year 2012 include the Aquatic Center and Solar Farm at CHC, and the Chemistry/Physical Science building at SBVC.

### Measure M

Measure M was passed by the voters in February, 2008 for \$500 million. Currently, the District has sold bonds and has funding for \$258,312,389 of the total \$500 million. The total \$500 million Measure M amount was calculated using a variety of variables and assumptions including assessed valuation of property, projected tax rates, and the term length of the bond measure. Changes in these variables and assumptions have impacted the total amount the District has been able to realize in funding in terms of selling future bonds. The projected annual rate of growth in assessed valuation of property and the amount of the tax rate have not met original assumptions. The assessed valuation has fallen -11.98% over the last two years and the tax rate is approaching the legal limit of \$25 for every \$100,000 of assessed value. As a result, the District is not in a position to sell the remaining \$241,687,611 bonds authorized in the near future because of the decline in assessed valuation of property and the increase in tax rate. With interest earnings, the District's \$500 million Measure M bond funding is currently \$265 million. The funds are allocated as follows: SBVC – \$110,136,000, CHC – \$132,756,000, and District – \$22,360,000.

Projects funded by Measure M include:



- |                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                            |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>▪ Parking Structure #1</li> <li>▪ New Gymnasiums, Stadium, and Field Improvements</li> <li>▪ Business Building Renovation</li> <li>▪ Central Plant and Campus-wide Infrastructure</li> <li>▪ HVAC for Cafeteria/Ventilation for HLS Building</li> <li>▪ Site Work/Signage/ADA Phase I</li> <li>▪ Auditorium Renovation</li> </ul> | <ul style="list-style-type: none"> <li>▪ Parking/ADA/Lighting Project</li> <li>▪ Parking Structure #1</li> <li>▪ Science Portable Classrooms</li> <li>▪ Library Demolition</li> <li>▪ Wellness Pool</li> <li>▪ Solar Farm</li> <li>▪ Humanities</li> </ul> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### State Funding

A community college district may request funding for a capital construction project from the California Community Colleges Chancellor's Office. An Initial Project Proposal (IPP) is submitted to the Chancellor's Office by July 1 of any given year. The Chancellor's Office reviews and evaluates all proposals. Based on the merit of the project and other criteria, the Chancellor's Office approves a district's IPP and invites them to submit a Final Project Proposal (FPP) by July 1 of the year following the IPP approval. The Chancellor's Office then reviews and

evaluates all FPPs. Based on the merit of a project and other criteria, the Chancellor's Office then prioritizes and recommends projects for funding to the California Department of Finance (DOF) for consideration, who forwards approved projects to the California Legislative Analyst Office (LAO) for consideration, who forwards approved projects to the California Legislature for consideration. Approved projects from the Legislature are placed on a bond measure for voter approval. When voters approve the bond measure, the projects are funded. The Chemistry/Physical Science Building for SBVC received approximately \$24.5 million of the \$43 million project budget in state funding.

For this budget year, the District has one FPP approved by the Chancellor's Office for the Humanities Building at CHC which is scheduled to go to the DOF for their review on July 1, 2011. The building provides instructional and laboratory spaces for humanities-related programs. If successful through the approval process, the project will be placed on a bond measure for voter approval in fall 2012. The total cost of the project is estimated at \$17,476,000, 50% funded by Measure M and 50% by state funding. The schedule is dependent upon voter approval.

The District is also submitting to the Chancellor's Office this July 1, an FPP for a new Emergency Services (OE-2) Building for CHC. The building is comprised primarily of laboratory space for instructional programs for Public Services and Health. If successful through the approval process, the project will be placed on a bond measure for voter approval in fall 2014. The total cost of the project is estimated at \$13,233,887, 50% funded from Measure M and 50% from state funding. The schedule is dependent upon voter approval.

## DEBT MANAGEMENT

### *Fiscal Year 2012 Debt Obligations Overview*

In 2002, voters within the boundaries of the District authorized the issuance and sale of general obligation bonds totaling \$190,000,000 (Measure P) to pay for the cost of acquisition, construction, reconstruction, and modernization of certain property and District facilities. In May 2003, \$50,000,000 of general obligation bonds were sold (Series A), and in February 2004, an additional \$20,000,000 of general obligation bonds were sold (Series B). In September 2007, \$100,000,000 of general obligation bonds were sold (Series C). On June 18, 2009, \$4,999,797 (Series D) and \$15,000,000 (Series E) general obligation bonds were sold. On April 7, 2005, the District issued \$56,562,550 in general obligation bonds to advance refund of \$52,690,000 of outstanding 2002 Series A and B bonds. The net proceeds of \$55,892,560 were used to purchase U.S. government securities. These securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 2002 Series A and B bonds maturing on or after August 1, 2014 and 2015, respectively. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's statements.

On February 5, 2008, voters within the boundaries of the District authorized the issuance and sale of general obligation bonds totaling \$500,000,000 (Measure M). On December 30, 2008, \$140,000,000 of general obligation bonds were sold (Series A). On June 18, 2009, \$73,102,389 (Series B) and \$45,210,000 (Series C) general obligation bonds were sold. The outstanding bonded debt for the San Bernardino Community College District as of June 30, 2011 is as follows.

Issue Date	Maturity Date	Interest Rate	Original Issue	As Restated	Accreted Interest Addition	Redeemed	Bonds
				Bonds Outstanding July 1, 2010			Bonds Outstanding, June 30, 2011
5/1/2003	8/1/2014	2.0-5.0%	\$50,000,000	\$3,705,000	\$ -	\$765,000	\$2,940,000
2/12/2004	8/1/2015	2.25-5.25%	20,000,000	1,470,000	-	205,000	1,265,000
3/22/2005	8/1/2023	12.00%	56,562,550	52,038,416	462,068	1,930,000	50,570,484
8/22/2006	8/1/2031	4.25-5.0%	100,000,000	100,000,000	-	-	100,000,000
12/17/2008	8/1/2033	3.75-6.5%	140,000,000	140,000,000	-	-	140,000,000
6/9/2009	8/1/2033	6.02-10.0%	4,999,797	5,231,999	398,552	-	5,630,551
6/9/2009	8/1/2033	7.63%	15,000,000	15,000,000	-	-	15,000,000
6/9/2009	8/1/2048	6.78-11.5%	73,102,389	76,394,186	5,640,381	-	82,034,567
6/9/2009	8/1/2044	6.375-7.63%	45,210,000	45,210,000	-	-	45,210,000
<b>Totals</b>				<b>\$439,049,601</b>	<b>\$6,501,001</b>	<b>\$2,900,000</b>	<b>\$442,650,602</b>

With the Series C of Measure M in place, the District does not plan to issue any additional debt in Fiscal Year 2012 for construction related purposes.

### ***Supplemental Early Retirement Plan***

In June 2003, the District offered a Supplemental Early Retirement Plan. This plan allowed qualified individuals to retire at age 55. The Plan offered monetary incentives and health insurance benefits. The monetary incentives were paid in five equal yearly installments of \$487,957. The medical benefits are based on actual costs with a maximum of \$7,500 per year until the qualified individual reaches age 65.

During the year ended June 30, 2009, the District offered two Supplemental Early Retirement Plans. The Plans allowed qualified individuals to retire at age 55. The Plans offered monetary incentives and health insurance benefits. The monetary incentives will be funded through five equal yearly installments of \$606,232. The medical benefits are based on actual costs with a maximum of \$7,500 per year until the qualified individual reaches age 65.

During the year ended June 30, 2010, the San Bernardino Community College District offered one Supplemental Early Retirement Plan. The Plan allowed qualified individuals to retire at age 55. The Plan offered monetary incentives and health insurance benefits. The monetary incentives will be funded through five equal yearly installments of \$758,399. The medical

incentives will be funded through five equal yearly installments of \$758,399. The medical benefits are based on actual costs with a maximum of \$7,500 per year until the qualified individual reaches age 65.

The estimated present values of future payments are as follows:

<b>Years Ending June 30</b>	<b>Payment</b>
2012	\$1,648,637
2013	1,554,446
2014	903,907
2015	828,456
2016	81,688
2017-2019	128,999
<b>Total</b>	<b>\$5,146,133</b>

### ***Post-Employment Benefits***

The District's annual other post-employment benefit (OPEB) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of Governmental Accounting Standards Board Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. As of June 30, 2011 the District has a net OPEB obligation of \$1,096,472.

### ***Legal Debt Limits***

While the District does not have a legal debt limit threshold to adhere to, it is governed by California Education Code §15100 et seq., which authorizes the District to issue general obligation bonds. The District is authorized to levy an ad valorem property tax at the rate necessary to repay the principal and interest of the bonds. The property taxes being used to repay a general obligation bond issue are not subject to the usual ad valorem limitations based on property tax rates, however, special overall limitations exist to avoid excessive general obligation debt; 1% of full-cash value.

The District does not have any Tax Anticipation Notes and has no intention of issuing any during Fiscal Year 2012.

# Statistical Section

## EMPLOYEE POSITION SCHEDULE

Description	2011-12 Budget	2010-11 Actual	2009-10 Actual	2008-09 Actual
Administrators	84	69	68	80
Faculty	225	222	241	245
Classified	388	390	420	408

In 2009, the District offered a Supplemental Early Retirement Plan (SERP) to Academic Managers, Classified Managers and Confidential Employees. A total of 15 Administrators opted for the SERP effective June 30, 2009. The decrease in District Administrators for 2009-2010, can be attributed directly to the SERP.

In 2010, the District offered an additional SERP to all employee categories. A total of 55 employees opted for this SERP (9 administrators, 17 faculty and 29 classifieds) effective June 30, 2010. The decrease in the number of faculty and classified staff for 2010-2011 can be directly attributed to this SERP.

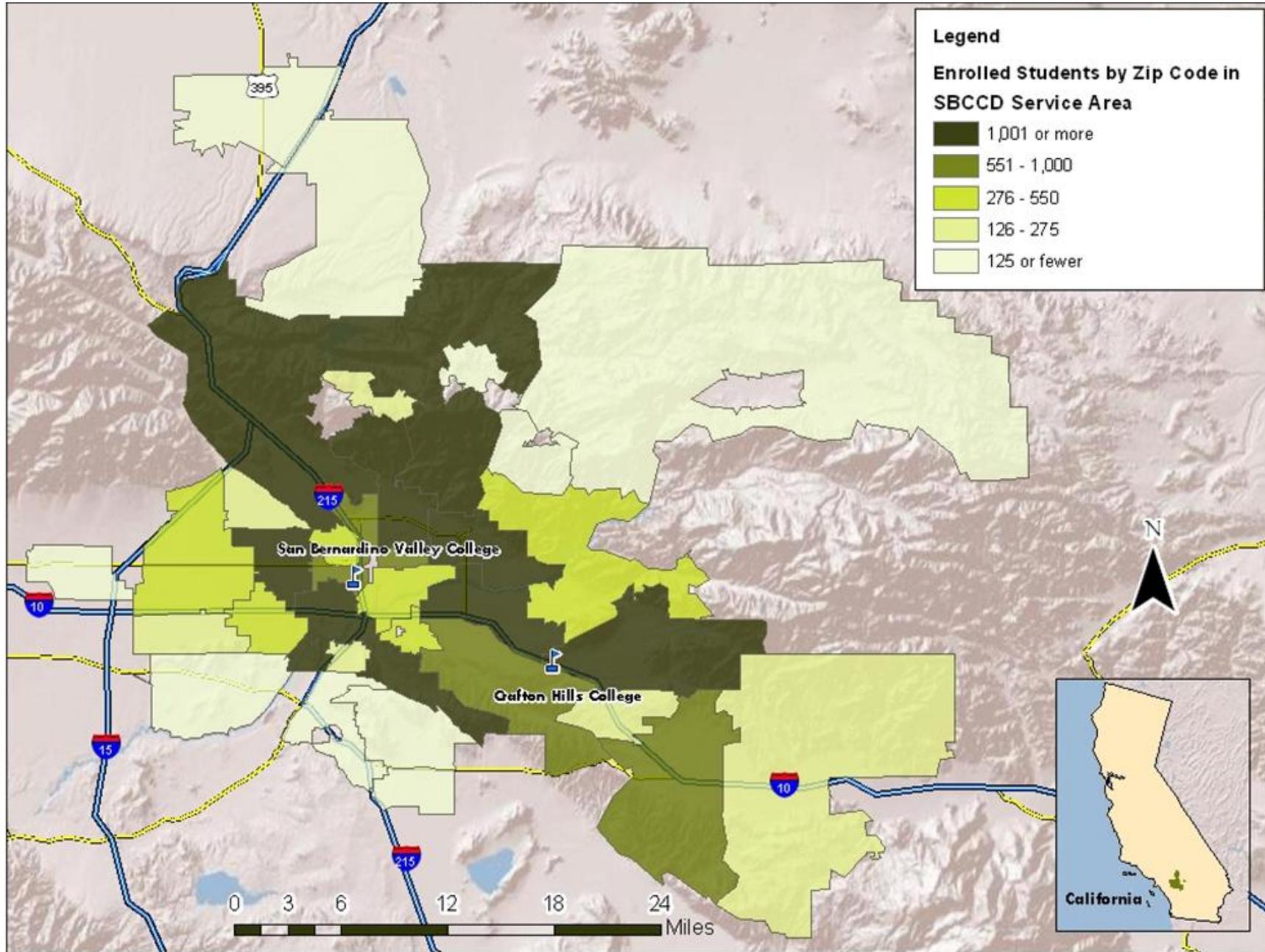
The increase from 2010-11 to 2011-12 in administrators is attributed to the hiring of 10 existing vacant administrator positions and the five newly created grant funded positions:

- Assistant Director, Applied Technology Training (Grant) (New)
- Workforce Development Manager (Grant) (New)
- Logistic Technology Manager (Grant) (New)
- Executive Director, KVCR-TV (Grant) (New)
- Director, Engineering & Technology, KVCR (Grant) (New)

## PRIMARY SERVICE AREAS

City	Population Served	% of Total
Banning	29,452	1.73
Beaumont	27,514	1.61
Big Bear City	7,308	0.43
Bloomington	21,325	1.25
Calimesa	8,261	0.48
Colton	52,834	3.10
Crestline	12,726	0.75
Fontana	173,439	10.17
Grand Terrace	12,914	0.76
Hesperia	82,001	4.81
Highland	51,433	3.02
Lake Arrowhead	11,358	0.67
Loma Linda	22,585	1.32
Mentone	8,832	0.52
Moreno Valley	181,538	10.64
Rancho Cucamonga	161,834	9.49
Redlands	70,487	4.13
Rialto	102,624	6.02
Riverside	296,684	17.40
Running Springs	6,309	0.37
San Bernardino	207,593	12.17
Victorville	106,120	6.22
Yucaipa	50,329	2.95
Total	1,705,500	

### DISTRIBUTION OF STUDENT ENROLLMENT



## CALIFORNIA COMMUNITY COLLEGE STUDENT FEE HISTORY

Fiscal Year	Fee (per unit)	% Increase
Prior to 1984*	\$0	--
1984-1985	\$5	--
1985-1986	\$5	0
1986-1987	\$5	0
1987-1988	\$5	0
1988-1989	\$5	0
1989-1990	\$5	0
1990-1991	\$5	0
1991-1992	\$6	20
1992-1993	\$6	0
1993-1994	\$10	67
1994-1995	\$13	30
1995-1996	\$13	0
1996-1997	\$13	0
1997-1998	\$13	0
1998-1999	\$12	-8
1999-2000	\$11	-8
2000-2001	\$11	0
2001-2002	\$11	0
2002-2003	\$11	0
2003-2004	\$18	64
2004-2005	\$26	44
2005-2006	\$26	0
2006-2007	\$20	-23
2007-2008	\$20	0
2008-2009	\$20	0
2009-2010	\$26	30
2010-2011	\$26	0
2011-2012	\$36**	38

\*Prior to 1984, community colleges charged no fee.

\*\*Proposed amount in Gov. Brown's Jan. 2011 Budget.

Source: CCCO. (2011). California Community Colleges Impact of Gov. Brown's 2011-12 *Proposed State Budget*. Retrieved May 23, 2011 from [www.pasadena.edu](http://www.pasadena.edu).

## STUDENT ENROLLMENT AND DEMOGRAPHIC STATISTICS

	Enrollment				Gender			Ethnicity							
	Head Count	% Change	FTES	% Change	% Male	% Female	% Not Indicated	% American							
								African American	Alaskan Native	% Asian	Filipino	Hispanic	Pacific Islander	% White	% Not Indicated
<b>2009-10</b>	21,305	-5.29	14,539	-9.55	44	56	0	19	1	4	2	47	1	21	5
<b>2008-09</b>	22,494	8.13	16,074	11.84	44	55	1	19	1	5	2	44	1	23	6
<b>2007-08</b>	20,802	7.12	14,372	10.63	44	56	1	20	1	5	2	42	1	24	5
<b>2006-07</b>	19,420	-0.29	12,991	-1.15	43	56	1	20	1	4	2	41	1	25	6
<b>2005-06</b>	19,477	0.43	13,142	2.76	41	58	1	21	1	5	2	39	1	25	6
<b>2004-05</b>	19,394	11.17	12,789	3.85	41	59	1	23	1	5	2	38	1	25	5
<b>2003-04</b>	17,445	-24.43	12,315	-12.52	39	59	2	24	1	5	2	38	1	25	5
<b>2002-03</b>	23,084	5.00	14,078	2.86	44	54	2	22	1	5	2	35	1	30	5
<b>2001-02</b>	21,984	2.22	13,686	7.89	44	54	2	22	1	5	2	35	1	30	5
<b>2000-01</b>	21,506	9.26	12,685	0.69	47	51	2	20	1	4	2	34	1	34	5

### Overall Change 2000-2010

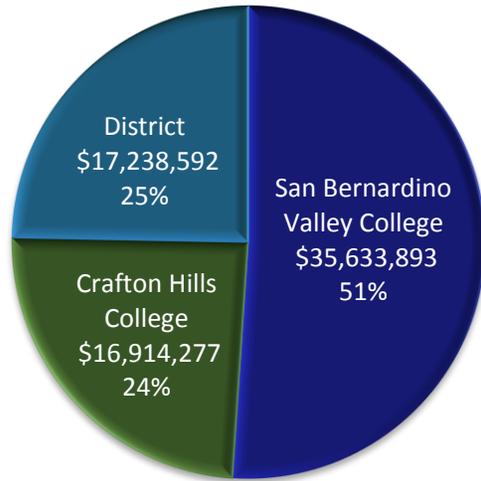
Head Count	% Change	FTES	% Change
-201	-0.93	1,854	14.61

# Appendix: Development Budget Report

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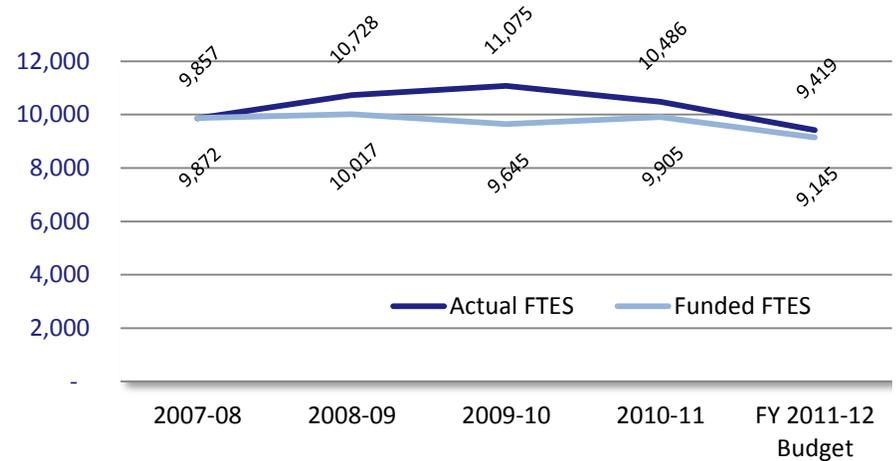


FY 2012 ALLOCATION

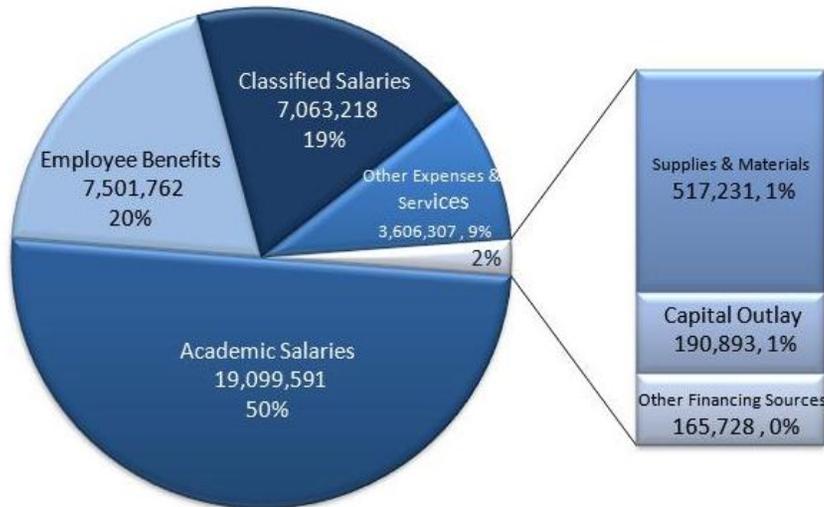


Total District Allocation:  
\$ 69,786,762

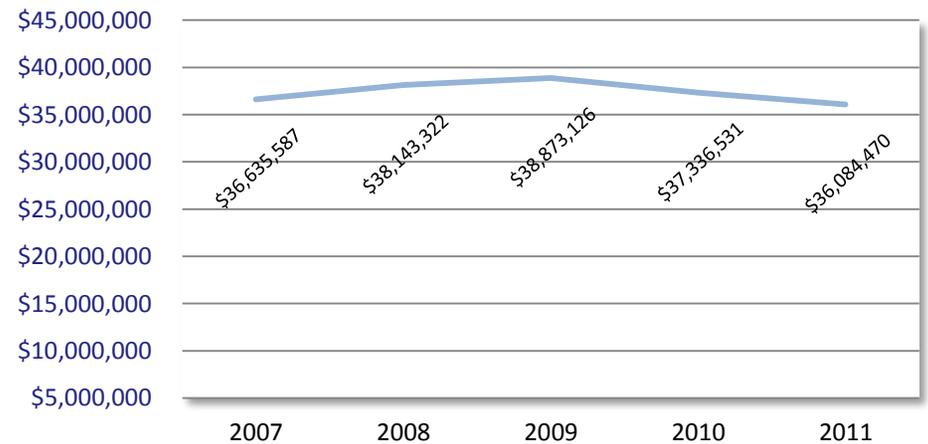
FTES HISTORY



FY 2012 EXPENDITURE BUDGET—\$38,144,730



EXPENSE HISTORY



\*Budget assumes Tier 2 State budget scenario (see *Budget Summary* section), and does not include Prior Year Funding Budget of \$52,238.

FU: 01 GENERAL FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	3,143		3,143.00	45,500	
8600.00 STATE REVENUES	273,014		1,589,171.27	1,321,860	
8800.00 LOCAL REVENUES	793,286		800,964.58	625,067	
TOTAL: 8000-8999	1,069,443		2,393,278.85	1,992,427	
1100.00 CONTRACT CLASSROOM INST.	10,750,284	141.63	10,255,807.98	10,423,283	130.25
1200.00 CONTRACT CERT. ADMINISTRATORS	3,454,933	34.02	3,352,535.53	3,393,681	30.09
1300.00 INSTRUCTORS DAY/HOURLY	5,342,341	0.00	5,849,793.39	4,979,623	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	315,434	0.00	240,141.57	303,004	0.00
*** TOTAL: 1000 ***	19,862,992	175.65	19,698,278.47	19,099,591	160.34
2100.00 CONTRACT CLASSIFIED NON-INSTR.	6,176,442	142.06	5,492,102.36	5,935,983	122.26
2200.00 INSTRUCTIONAL AIDS	802,799	18.57	757,926.45	763,277	16.59
2300.00 NON-INSTRUCTION HOURLY CLASS.	203,738	0.00	134,641.39	53,090	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	402,098	0.00	263,061.11	310,868	0.00
*** TOTAL: 2000 ***	7,585,077	160.63	6,647,731.31	7,063,218	138.85
3100.00 CERTIFICATED RETIREMENT	1,370,249	0.00	1,405,840.07	1,478,103	0.00
3200.00 CLASSIFIED RETIREMENT	850,919	0.00	692,397.23	857,783	0.00
3300.00 OASDHI/FICA	924,916	0.00	821,109.94	847,338	0.00
3400.00 HEALTH AND WELFARE BENEFITS	2,859,884	0.00	2,634,057.48	3,313,226	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	204,759	0.00	191,884.35	425,120	0.00
3600.00 WORKERS COMPENSATION INSURANCE	383,960	0.00	360,849.81	473,705	0.00
3900.00 OTHER BENEFITS	96,949	0.00	107,553.83	106,487	0.00
*** TOTAL: 3000 ***	6,691,636	0.00	6,213,692.71	7,501,762	0.00
4100.00 TEXTBOOKS	6,500		5,885.78	0	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	49,586		44,928.66	37,517	
4300.00 INSTRUCTIONAL SUPPLIES	185,187		95,446.28	70,608	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	10,310		5,485.92	7,526	
4500.00 NONINSTRUCTIONAL SUPPLIES	411,597		327,415.95	398,580	
4700.00 FOOD SUPPLIES	32,505		30,012.77	3,000	
*** TOTAL: 4000 ***	695,685		509,175.36	517,231	
5100.00 PERSON&CONSULTANT SVC-DIST USE	736,771		433,448.46	793,619	
5200.00 TRAVEL & CONFERENCE EXPENSES	70,983		40,278.69	95,025	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	99,614		27,287.53	111,315	
5400.00 INSURANCES - DISTRICT USE	600		.00	1,200	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	1,677,854		1,829,026.43	1,758,533	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	624,721		475,001.97	638,080	
5800.00 OTHER OPERATING EXP-DIST. USE	350,747		59,232.34-	208,355	
5900.00 INTERPROGRAM CHARGES-DIST.USE	30		.00	180	
*** TOTAL: 5000 ***	3,561,320		2,745,810.74	3,606,307	

72 San Bernardino Community Col  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1889 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 1000-5999	38,396,710	336.28	35,814,688.59	37,788,109	299.19
6300.00 LIBRARY BOOKS - EXPANSION	71,426		59,954.42	48,703	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	152,278		114,880.98	142,190	
*** TOTAL: 6000 ***	223,704		174,835.40	190,893	
TOTAL: 1000-6999	38,620,414	336.28	35,989,523.99	37,979,002	299.19
7300.00 INTERFUND TRANSFERS	0		.00	149,728	
7600.00 OTHER STUDENT AID	2,137		3,169.53	16,000	
*** TOTAL: 7000 ***	2,137		3,169.53	165,728	
TOTAL: 1000-7999	38,622,551	336.28	35,992,693.52	38,144,730	299.19

FU: 01 GENERAL FUND

SI: 15 SBVC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
2300.00 NON-INSTRUCTION HOURLY CLASS.	22,890	0.00	6,928.00	948	0.00
*** TOTAL: 2000 ***	22,890	0.00	6,928.00	948	0.00
3300.00 OASDHI/FICA	0	0.00	172.05	11	0.00
3400.00 HEALTH AND WELFARE BENEFITS	0	0.00	.00	9	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	0	0.00	64.11	12	0.00
*** TOTAL: 3000 ***	0	0.00	236.16	32	0.00
4100.00 TEXTBOOKS	15,000		15,000.00	0	
4300.00 INSTRUCTIONAL SUPPLIES	0		.00	22,601	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	207		.00	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	29,726		9,452.17	10,486	
*** TOTAL: 4000 ***	44,933		24,452.17	33,087	
5100.00 PERSON&CONSULTANT SVC-DIST USE	29,448		49,651.47	0	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	1,100		1,100.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	2,415		1,332.51	177	
5800.00 OTHER OPERATING EXP-DIST. USE	32,716		22,692.13	11,088	
*** TOTAL: 5000 ***	65,679		74,776.11	11,265	
TOTAL: 1000-5999	133,502		106,392.44	45,332	
6300.00 LIBRARY BOOKS - EXPANSION	24,861		24,267.91	593	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	5,240		2,752.13	6,313	
*** TOTAL: 6000 ***	30,101		27,020.04	6,906	
TOTAL: 1000-6999	163,603		133,412.48	52,238	

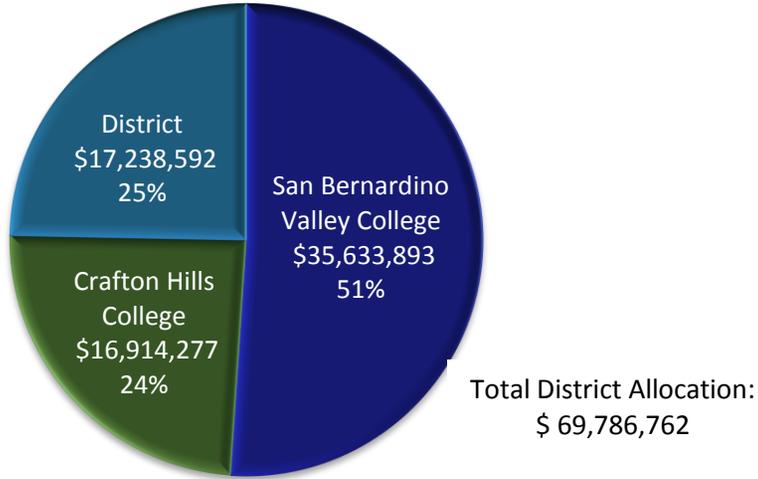
FU: 01 GENERAL FUND

SI: 31 CENTRAL SERVICES AT S.B.V.C.

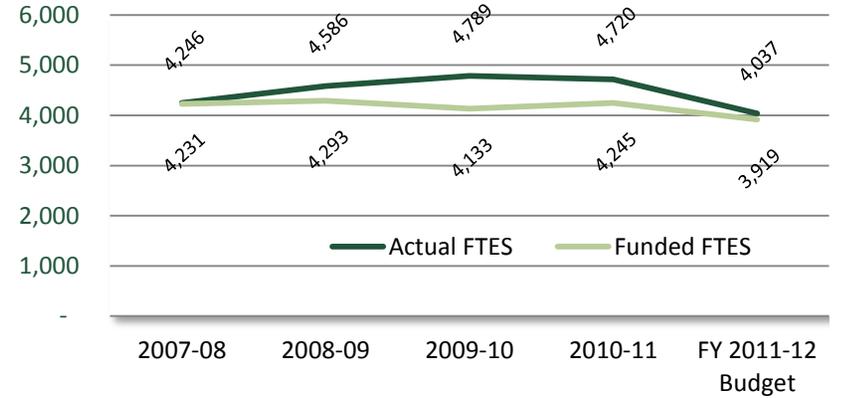
SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	42,000		49,168.92	0	
8800.00 LOCAL REVENUES	3,442		3,442.25	0	
8900.00 OTHER FINANCING SOURCES	18,938		18,938.31	0	
TOTAL: 8000-8999	64,380		71,549.48	0	
3200.00 CLASSIFIED RETIREMENT	24,824	0.00	21,489.17	0	0.00
3300.00 OASDHI/FICA	18,046	0.00	14,921.05	0	0.00
3400.00 HEALTH AND WELFARE BENEFITS	81,873	0.00	69,080.04	0	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	1,751	0.00	1,497.84	0	0.00
3600.00 WORKERS COMPENSATION INSURANCE	12,000	0.00	9,300.00	0	0.00
3900.00 OTHER BENEFITS	657	0.00	493.29	0	0.00
*** TOTAL: 3000 ***	139,151	0.00	116,781.39	0	0.00
4300.00 INSTRUCTIONAL SUPPLIES	29,800		7,199.10	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	3,442		.00	0	
*** TOTAL: 4000 ***	33,242		7,199.10	0	
5100.00 PERSON&CONSULTANT SVC-DIST USE	0		132.13	0	
5800.00 OTHER OPERATING EXP-DIST. USE	3,874		967.88	0	
*** TOTAL: 5000 ***	3,874		835.75	0	
TOTAL: 1000-5999	176,267		124,816.24	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	15,064		10,915.47	0	
*** TOTAL: 6000 ***	15,064		10,915.47	0	
TOTAL: 1000-6999	191,331		135,731.71	0	



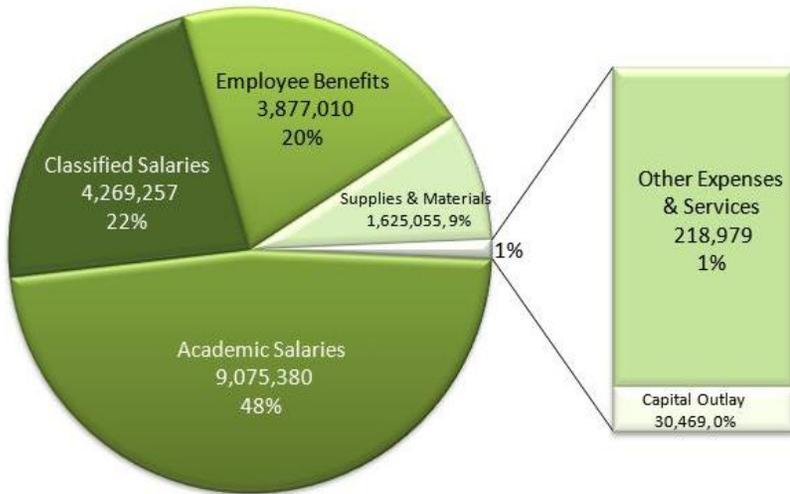
## FY 2012 ALLOCATION



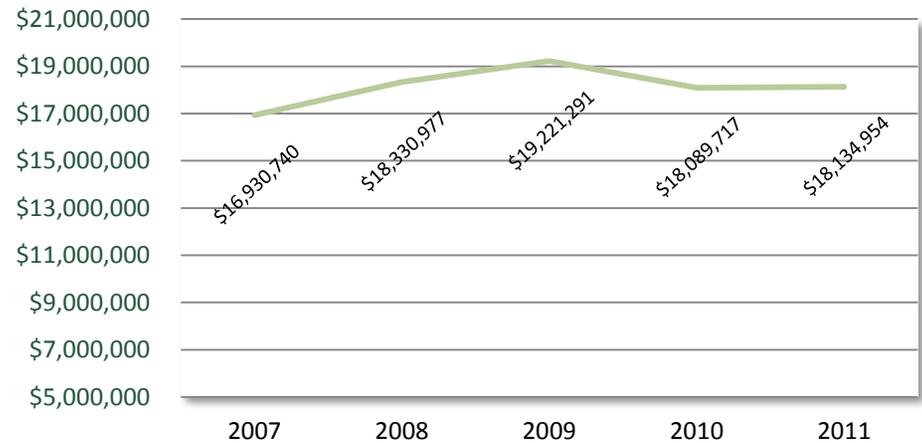
## FTES HISTORY



## FY 2012 EXPENDITURE BUDGET—\$19,096,150



## EXPENSE HISTORY



\*Budget assumes Tier 2 State budget scenario (see *Budget Summary* section).

FU: 01 GENERAL FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	1,484		1,484.00	14,500	
8600.00 STATE REVENUES	328,514		892,581.40	571,893	
8800.00 LOCAL REVENUES	554,035		580,152.83	248,471	
8900.00 OTHER FINANCING SOURCES	1,896		4,187.02	869	
TOTAL: 8000-8999	885,929		1,478,405.25	835,733	
1100.00 CONTRACT CLASSROOM INST.	4,437,430	54.40	4,437,399.84	4,585,773	55.45
1200.00 CONTRACT CERT. ADMINISTRATORS	2,682,608	24.31	2,478,668.23	2,671,044	24.15
1300.00 INSTRUCTORS DAY/HOURLY	2,045,337	0.00	2,275,177.43	1,753,043	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	150,477	0.00	149,654.41	65,520	0.00
*** TOTAL: 1000 ***	9,315,852	78.71	9,340,899.91	9,075,380	79.60
2100.00 CONTRACT CLASSIFIED NON-INSTR.	3,140,606	71.66	3,150,913.39	3,391,406	67.82
2200.00 INSTRUCTIONAL AIDS	527,173	10.96	489,965.26	498,092	10.44
2300.00 NON-INSTRUCTION HOURLY CLASS.	140,929	0.00	57,856.03	88,680	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	328,043	0.00	274,748.25	291,079	0.00
*** TOTAL: 2000 ***	4,136,751	82.62	3,973,482.93	4,269,257	78.26
3100.00 CERTIFICATED RETIREMENT	700,028	0.00	689,873.25	676,260	0.00
3200.00 CLASSIFIED RETIREMENT	506,496	0.00	439,713.80	508,834	0.00
3300.00 OASDHI/FICA	456,410	0.00	439,839.72	459,269	0.00
3400.00 HEALTH AND WELFARE BENEFITS	1,429,136	0.00	1,360,747.81	1,710,882	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	95,293	0.00	98,256.03	216,646	0.00
3600.00 WORKERS COMPENSATION INSURANCE	187,664	0.00	188,977.70	250,233	0.00
3900.00 OTHER BENEFITS	53,134	0.00	53,229.56	54,886	0.00
*** TOTAL: 3000 ***	3,428,161	0.00	3,270,637.87	3,877,010	0.00
4100.00 TEXTBOOKS	198		199.56	0	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	34,404		17,232.12	7,844	
4300.00 INSTRUCTIONAL SUPPLIES	48,904		35,409.49	51,597	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	1,424		923.17	2,130	
4500.00 NONINSTRUCTIONAL SUPPLIES	186,278		153,737.12	157,408	
*** TOTAL: 4000 ***	271,208		207,501.46	218,979	
5100.00 PERSON&CONSULTANT SVC-DIST USE	91,867		28,512.80	73,849	
5200.00 TRAVEL & CONFERENCE EXPENSES	34,153		27,014.36	28,000	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	50,655		34,684.58	48,090	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	1,024,694		890,186.47	837,287	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	402,117		341,979.42	414,068	
5800.00 OTHER OPERATING EXP-DIST. USE	376,507		46,945.88	223,761	
*** TOTAL: 5000 ***	1,979,993		1,369,323.51	1,625,055	
TOTAL: 1000-5999	19,131,965	161.33	18,161,845.68	19,065,681	157.86

72 San Bernardino Community Col  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1889 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
6100.00 SITES & IMPROVEMENTS-DIST. USE	1,750		1,750.00	0	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	2,000		1,360.00	1,550	
6300.00 LIBRARY BOOKS - EXPANSION	19,365		7,421.61	15,000	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	14,719		7,262.46	13,919	
*** TOTAL: 6000 ***	37,834		17,794.07	30,469	
TOTAL: 1000-6999	19,169,799	161.33	18,179,639.75	19,096,150	157.86

72 San Bernardino Community Col  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1889 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 25 CHC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
4300.00 INSTRUCTIONAL SUPPLIES	3,075		362.82	0	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	1,000		.00	0	
*** TOTAL: 4000 ***	4,075		362.82	0	
5100.00 PERSON&CONSULTANT SVC-DIST USE	5,000		2,500.00	0	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	5,725		5,725.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	10,000		7,819.00	0	
5800.00 OTHER OPERATING EXP-DIST. USE	14,603		8,994.98	0	
*** TOTAL: 5000 ***	35,328		25,038.98	0	
TOTAL: 1000-5999	39,403		25,401.80	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	3,000		420.86	0	
*** TOTAL: 6000 ***	3,000		420.86	0	
TOTAL: 1000-6999	42,403		25,822.66	0	

FU: 01 GENERAL FUND

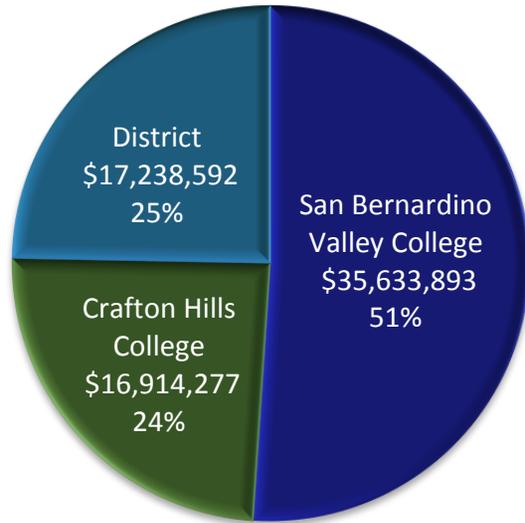
SI: 32 CENTRAL SERVICES AT C.H.C.

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	15,000		14,954.30	0	
TOTAL: 8000-8999	15,000		14,954.30	0	
2300.00 NON-INSTRUCTION HOURLY CLASS.	0	0.00	5,130.45	0	0.00
*** TOTAL: 2000 ***	0	0.00	5,130.45	0	0.00
3200.00 CLASSIFIED RETIREMENT	9,899	0.00	8,766.02	0	0.00
3300.00 OASDHI/FICA	7,073	0.00	6,895.70	0	0.00
3400.00 HEALTH AND WELFARE BENEFITS	28,997	0.00	22,173.84	0	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	665	0.00	791.66	0	0.00
3600.00 WORKERS COMPENSATION INSURANCE	3,400	0.00	3,200.00	0	0.00
3900.00 OTHER BENEFITS	207	0.00	158.34	0	0.00
*** TOTAL: 3000 ***	50,241	0.00	41,985.56	0	0.00
4500.00 NONINSTRUCTIONAL SUPPLIES	0		1,491.33-	0	
*** TOTAL: 4000 ***	0		1,491.33-	0	
TOTAL: 1000-5999	50,241		45,624.68	0	



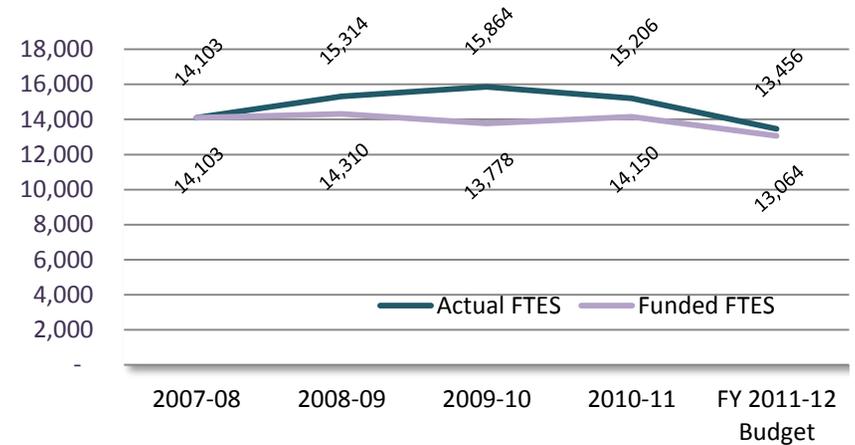
## District, Central Services

### FY 2012 ALLOCATION

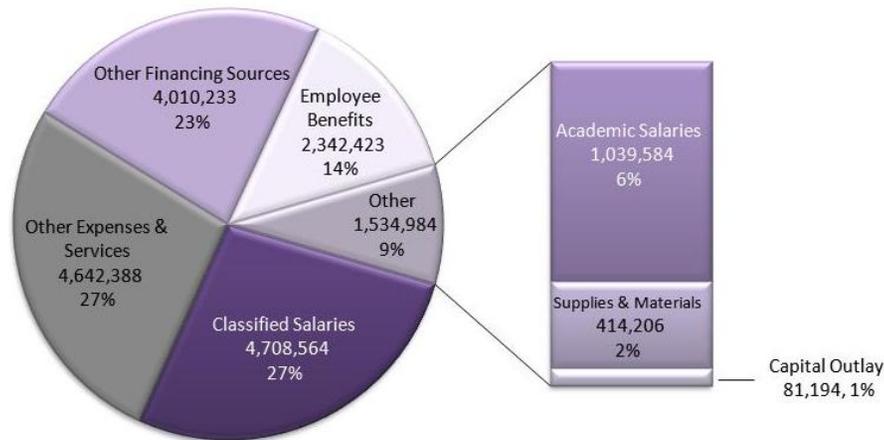


Total District Allocation  
\$ 69,786,762

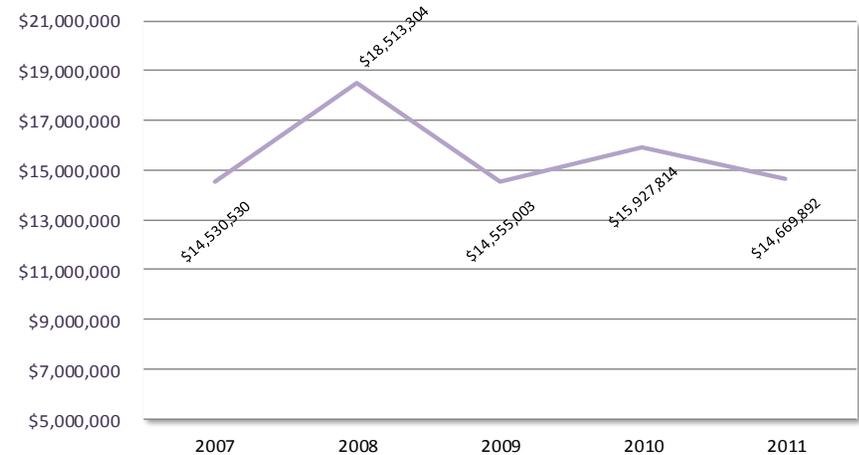
### FTES HISTORY -- DISTRICTWIDE



### FY 2012 EXPENDITURE BUDGET—\$17,238,592



### EXPENSE HISTORY



\*Budget assumes Tier 2 State budget scenario (see *Budget Summary* section).

FU: 01 GENERAL FUND

SI: 03 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	162,830		263,977.50	232,000	
8900.00 OTHER FINANCING SOURCES	6,263		9,165.23	850	
TOTAL: 8000-8999	169,093		273,142.73	232,850	
1100.00 CONTRACT CLASSROOM INST.	117,878	1.40	.00	0	0.00
1200.00 CONTRACT CERT. ADMINISTRATORS	858,744	5.54	1,008,896.30	1,039,584	5.10
*** TOTAL: 1000 ***	976,622	6.94	1,008,896.30	1,039,584	5.10
2100.00 CONTRACT CLASSIFIED NON-INSTR.	4,289,347	94.63	4,093,820.15	4,612,264	88.13
2300.00 NON-INSTRUCTION HOURLY CLASS.	365,465	0.00	308,502.34	96,300	0.00
*** TOTAL: 2000 ***	4,654,812	94.63	4,402,322.49	4,708,564	88.13
3100.00 CERTIFICATED RETIREMENT	51,823	0.00	56,446.81	47,374	0.00
3200.00 CLASSIFIED RETIREMENT	530,522	0.00	468,139.39	546,774	0.00
3300.00 OASDHI/FICA	397,411	0.00	352,506.69	402,492	0.00
3400.00 HEALTH AND WELFARE BENEFITS	844,203	0.00	802,294.36	1,024,880	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	92,187	0.00	91,835.10	148,767	0.00
3600.00 WORKERS COMPENSATION INSURANCE	102,869	0.00	96,662.08	141,323	0.00
3900.00 OTHER BENEFITS	21,387	0.00	21,221.00	30,813	0.00
*** TOTAL: 3000 ***	2,040,402	0.00	1,889,105.43	2,342,423	0.00
4100.00 TEXTBOOKS	3,000		.00	0	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	8,650		2,642.30	9,450	
4300.00 INSTRUCTIONAL SUPPLIES	6,700		800.00-	0	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	33,051		24,855.25	15,442	
4500.00 NONINSTRUCTIONAL SUPPLIES	251,003		197,230.70	389,314	
*** TOTAL: 4000 ***	302,404		223,928.25	414,206	
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,038,025		862,776.21	892,083	
5200.00 TRAVEL & CONFERENCE EXPENSES	185,920		157,341.79	183,330	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	133,878		108,823.10	158,018	
5400.00 INSURANCES - DISTRICT USE	35,318		30,402.50	60,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	446,568		313,696.17	372,750	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	851,118		845,929.17	889,106	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	824,899		632,946.25	786,000	
5800.00 OTHER OPERATING EXP-DIST. USE	771,232		443,904.82	1,301,102	
*** TOTAL: 5000 ***	4,286,958		3,395,820.01	4,642,389	
TOTAL: 1000-5999	12,261,198	101.57	10,920,072.48	13,147,166	93.23
6100.00 SITES & IMPROVEMENTS-DIST. USE	700		.00	0	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	9,040		.00	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	271,313		229,916.79	81,194	
*** TOTAL: 6000 ***	281,053		229,916.79	81,194	

72 San Bernardino Community Col  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1889 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 03 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 1000-6999	12,542,251	101.57	11,149,989.27	13,228,360	93.23
7300.00 INTERFUND TRANSFERS	3,567,930		3,567,930.00	4,010,232	
7900.00 RESERVE FOR CONTINGENCIES	2,159,566		.00	0	
*** TOTAL: 7000 ***	5,727,496		3,567,930.00	4,010,232	
TOTAL: 1000-7999	18,269,747	101.57	14,717,919.27	17,238,592	93.23

FU: 01 GENERAL FUND

SI: 33 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8600.00 STATE REVENUES	309,773		309,773.00	0	
8800.00 LOCAL REVENUES	20,362		24,659.90	0	
TOTAL: 8000-8999	330,135		334,432.90	0	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	0	0.00	15,000.00	0	0.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	0	0.00	5,365.69	0	0.00
*** TOTAL: 2000 ***	0	0.00	20,365.69	0	0.00
3200.00 CLASSIFIED RETIREMENT	0	0.00	28.69	0	0.00
3300.00 OASDHI/FICA	0	0.00	4,039.69	0	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	0	0.00	146.31	0	0.00
*** TOTAL: 3000 ***	0	0.00	4,214.69	0	0.00
5100.00 PERSON&CONSULTANT SVC-DIST USE	106,048		91,704.02	0	
5200.00 TRAVEL & CONFERENCE EXPENSES	15,000		.00	0	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	500		218.41	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	20,363		20,362.30	0	
5800.00 OTHER OPERATING EXP-DIST. USE	461,844		87,128.75	0	
*** TOTAL: 5000 ***	603,755		199,413.48	0	
TOTAL: 1000-5999	603,755		223,993.86	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	4,226		4,226.27	0	
*** TOTAL: 6000 ***	4,226		4,226.27	0	
TOTAL: 1000-6999	607,981		228,220.13	0	

FU: 01 GENERAL FUND

SI: 35 SBCCD PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8600.00 STATE REVENUES	0		78,752.00	0	
8800.00 LOCAL REVENUES	334,626		296,413.80	0	
TOTAL: 8000-8999	334,626		375,165.80	0	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	21,899	0.96	20,011.61	0	0.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	31,000	0.00	25,226.14	0	0.00
*** TOTAL: 2000 ***	52,899	0.96	45,237.75	0	0.00
3200.00 CLASSIFIED RETIREMENT	3,319	0.00	2,389.57	0	0.00
3300.00 OASDHI/FICA	3,154	0.00	2,340.62	0	0.00
3400.00 HEALTH AND WELFARE BENEFITS	1,706	0.00	811.65	0	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	381	0.00	327.65	0	0.00
3600.00 WORKERS COMPENSATION INSURANCE	200	0.00	695.17	0	0.00
3900.00 OTHER BENEFITS	12	0.00	5.81	0	0.00
*** TOTAL: 3000 ***	8,772	0.00	6,570.47	0	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	2,210		.00	2,210	
4300.00 INSTRUCTIONAL SUPPLIES	2,000		.00	0	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	2,000		.00	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	4,750		189.99	35	
*** TOTAL: 4000 ***	10,960		189.99	2,245	
5100.00 PERSON&CONSULTANT SVC-DIST USE	126,595		75,492.50	0	
5200.00 TRAVEL & CONFERENCE EXPENSES	10,500		227.33	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	10,851		.00	10,343	
5800.00 OTHER OPERATING EXP-DIST. USE	191,517		3,594.35	0	
*** TOTAL: 5000 ***	339,463		79,314.18	10,343	
TOTAL: 1000-5999	412,094	.96	131,312.39	12,588	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	13,500		7,074.29	0	
*** TOTAL: 6000 ***	13,500		7,074.29	0	
TOTAL: 1000-6999	425,594	.96	138,386.68	12,588	

## GENERAL FUND, UNRESTRICTED -- SUMMARY

72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1889 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 00 GENERAL

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8600.00 STATE REVENUES	55,859,842		55,288,117.21	51,222,447	
8800.00 LOCAL REVENUES	17,718,840		16,343,460.00	16,981,000	
TOTAL: 8000-8999	73,578,682		71,631,577.21	68,203,447	

72 San Bernardino Community Col  
 GEN FUND UNRESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1889 BD0510

09/07/11

FU: 01 GENERAL FUND

SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	76,447,288		76,572,506.52	71,264,457	
TOTAL: 1000-5999	71,205,135	600.14	65,554,148.16	70,058,876	550.28
TOTAL: 1000-6999	71,813,617	600.14	66,026,351.35	70,368,338	550.28
TOTAL: 1000-7999	77,543,250	600.14	69,597,450.88	74,544,298	550.28

## GENERAL FUND, RESTRICTED

FU: 01 GENERAL FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	1,236,890		1,148,480.12	1,025,983	
8600.00 STATE REVENUES	2,895,456		2,740,054.90	2,884,156	
8800.00 LOCAL REVENUES	892,619		916,419.20	993,621	
TOTAL: 8000-8999	5,024,965		4,804,954.22	4,903,760	
1100.00 CONTRACT CLASSROOM INST.	64,374	0.00	58,521.60	71,418	0.72
1200.00 CONTRACT CERT. ADMINISTRATORS	793,733	10.57	775,080.18	770,042	8.43
1400.00 NON-INSTRUCTION HOURLY CERT.	265,457	0.00	246,478.65	171,577	0.00
*** TOTAL: 1000 ***	1,123,564	10.57	1,080,080.43	1,013,037	9.15
2100.00 CONTRACT CLASSIFIED NON-INSTR.	928,618	23.51	866,954.20	983,540	22.34
2300.00 NON-INSTRUCTION HOURLY CLASS.	756,784	0.00	750,292.51	594,959	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	84,450	0.00	71,712.50	55,551	0.00
*** TOTAL: 2000 ***	1,769,852	23.51	1,688,959.21	1,634,050	22.34
3100.00 CERTIFICATED RETIREMENT	70,501	0.00	66,206.27	70,681	0.00
3200.00 CLASSIFIED RETIREMENT	129,485	0.00	115,619.73	123,243	0.00
3300.00 OASDHI/FICA	121,464	0.00	105,323.96	104,448	0.00
3400.00 HEALTH AND WELFARE BENEFITS	297,490	0.00	271,963.71	362,021	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	19,151	0.00	17,962.87	38,037	0.00
3600.00 WORKERS COMPENSATION INSURANCE	38,290	0.00	35,403.99	49,229	0.00
3900.00 OTHER BENEFITS	6,052	0.00	6,576.04	8,395	0.00
*** TOTAL: 3000 ***	682,433	0.00	619,056.57	756,054	0.00
4100.00 TEXTBOOKS	7,536		4,808.31	550	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	1,808		1,253.67	1,900	
4300.00 INSTRUCTIONAL SUPPLIES	66,753		122,969.22	160,830	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	5,726		4,933.12	9,507	
4500.00 NONINSTRUCTIONAL SUPPLIES	121,185		99,034.46	117,888	
4700.00 FOOD SUPPLIES	6,950		6,948.19	27,400	
*** TOTAL: 4000 ***	209,958		239,946.97	318,075	
5100.00 PERSON&CONSULTANT SVC-DIST USE	58,431		80,741.76	80,798	
5200.00 TRAVEL & CONFERENCE EXPENSES	25,710		10,799.09	45,346	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	39,415		30,906.49	32,598	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	1,300		80.09	3,839	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	14,223		71,966.74	16,900	
5800.00 OTHER OPERATING EXP-DIST. USE	476,440		167,290.15	491,152	
*** TOTAL: 5000 ***	615,519		361,784.32	670,633	
TOTAL: 1000-5999	4,401,326	34.08	3,989,827.50	4,391,849	31.49
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	18,000		16,176.00	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	227,635		199,811.60	159,042	

72 San Bernardino Community Col  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1892 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
*** TOTAL: 6000 ***	245,635		215,987.60	159,042	
TOTAL: 1000-6999	4,646,961	34.08	4,205,815.10	4,550,891	31.49
7500.00 OTHER OUTGO-STUDENT FIN AID	38,500		39,738.00	33,500	
7600.00 OTHER STUDENT AID	299,505		301,344.16	274,207	
*** TOTAL: 7000 ***	338,005		341,082.16	307,707	
TOTAL: 1000-7999	4,984,966	34.08	4,546,897.26	4,858,598	31.49

FU: 01 GENERAL FUND

SI: 15 SBVC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	807,841		765,598.46	128,675	
8600.00 STATE REVENUES	505,514		327,710.30	379,058	
8800.00 LOCAL REVENUES	29,599		29,599.22	0	
TOTAL: 8000-8999	1,342,954		1,122,907.98	507,733	
1200.00 CONTRACT CERT. ADMINISTRATORS	94,337	1.00	94,337.70	14,249	0.17
1400.00 NON-INSTRUCTION HOURLY CERT.	96,764	0.00	94,894.95	29,971	0.00
*** TOTAL: 1000 ***	191,101	1.00	189,232.65	44,220	0.17
2100.00 CONTRACT CLASSIFED NON-INSTR.	153,344	2.16	221,066.23	59,742	0.17
2300.00 NON-INSTRUCTION HOURLY CLASS.	57,806	0.00	34,040.80	69,606	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	86,501	0.00	86,490.00	12,538	0.00
*** TOTAL: 2000 ***	297,651	2.16	341,597.03	141,886	0.17
3100.00 CERTIFICATED RETIREMENT	15,792	0.00	15,169.95	3,649	0.00
3200.00 CLASSIFIED RETIREMENT	18,682	0.00	26,645.12	6,525	0.00
3300.00 OASDHI/FICA	20,676	0.00	23,232.24	7,099	0.00
3400.00 HEALTH AND WELFARE BENEFITS	33,926	0.00	39,189.83	16,827	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	3,394	0.00	3,345.02	2,393	0.00
3600.00 WORKERS COMPENSATION INSURANCE	5,600	0.00	5,200.00	2,385	0.00
3900.00 OTHER BENEFITS	2,517	0.00	2,994.55	116	0.00
*** TOTAL: 3000 ***	100,587	0.00	115,776.71	38,994	0.00
4100.00 TEXTBOOKS	1,436		1,368.48	4,706	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	2,800		2,347.50	0	
4300.00 INSTRUCTIONAL SUPPLIES	0		.00	25,842	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	6,550		2,556.82	300	
4500.00 NONINSTRUCTIONAL SUPPLIES	58,610		32,428.25	33,718	
*** TOTAL: 4000 ***	69,396		38,701.05	64,566	
5100.00 PERSON&CONSULTANT SVC-DIST USE	293,309		163,154.86	58,200	
5200.00 TRAVEL & CONFERENCE EXPENSES	44,208		13,824.19	33,892	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	10,742		6,157.63	8,755	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	702		15,234.23	15,968	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	193,438		24,887.46	182,822	
5800.00 OTHER OPERATING EXP-DIST. USE	461,405		51,773.09	530,171	
*** TOTAL: 5000 ***	1,003,804		275,031.46	829,808	
TOTAL: 1000-5999	1,662,539	3.16	960,338.90	1,119,474	.34
6100.00 SITES & IMPROVEMENTS-DIST. USE	87,378		.00	205,266	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	141,537		14,577.11	23,566	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	245,665		195,672.66	123,379	
*** TOTAL: 6000 ***	474,580		210,249.77	352,211	

72 San Bernardino Community Col  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1892 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 15 SBVC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 1000-6999	2,137,119	3.16	1,170,588.67	1,471,685	.34
7600.00 OTHER STUDENT AID	17,483		18,968.16	0	
*** TOTAL: 7000 ***	17,483		18,968.16	0	
TOTAL: 1000-7999	2,154,602	3.16	1,189,556.83	1,471,685	.34

FU: 01 GENERAL FUND

SI: 31 CENTRAL SERVICES AT S.B.V.C.

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8600.00 STATE REVENUES	446,873		292,632.44	441,701	
TOTAL: 8000-8999	446,873		292,632.44	441,701	
1400.00 NON-INSTRUCTION HOURLY CERT.	49,476	0.00	32,100.51	0	0.00
*** TOTAL: 1000 ***	49,476	0.00	32,100.51	0	0.00
2100.00 CONTRACT CLASSIFIED NON-INSTR.	164,718	5.00	124,400.14	182,573	1.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	61,901	0.00	26,438.55	32,613	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	22,000	0.00	9,462.00	0	0.00
*** TOTAL: 2000 ***	248,619	5.00	160,300.69	215,186	1.00
3100.00 CERTIFICATED RETIREMENT	4,629	0.00	2,198.73	0	0.00
3200.00 CLASSIFIED RETIREMENT	23,340	0.00	13,594.84	22,533	0.00
3300.00 OASDHI/FICA	18,436	0.00	11,900.04	16,727	0.00
3400.00 HEALTH AND WELFARE BENEFITS	30,702	0.00	30,367.95	48,391	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	1,992	0.00	1,558.79	3,684	0.00
3600.00 WORKERS COMPENSATION INSURANCE	3,600	0.00	3,660.80	6,000	0.00
3900.00 OTHER BENEFITS	219	0.00	216.85	293	0.00
*** TOTAL: 3000 ***	82,918	0.00	63,498.00	97,628	0.00
4100.00 TEXTBOOKS	200		.00	0	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	627		.00	1,000	
4500.00 NONINSTRUCTIONAL SUPPLIES	13,823		4,099.03	3,973	
*** TOTAL: 4000 ***	14,650		4,099.03	4,973	
5100.00 PERSON&CONSULTANT SVC-DIST USE	10,449		10,184.64	264	
5200.00 TRAVEL & CONFERENCE EXPENSES	7,100		4,747.10	6,677	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	1,200		580.00	2,000	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	1,395		72.97	0	
5800.00 OTHER OPERATING EXP-DIST. USE	26,688		22,013.87	111,383	
*** TOTAL: 5000 ***	46,832		37,598.58	120,324	
TOTAL: 1000-5999	442,495	5.00	297,596.81	438,111	1.00
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	22,554		8,771.78	8,029	
*** TOTAL: 6000 ***	22,554		8,771.78	8,029	
TOTAL: 1000-6999	465,049	5.00	306,368.59	446,140	1.00

FU: 01 GENERAL FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	880,579		522,409.65	873,698	
8600.00 STATE REVENUES	1,062,946		987,687.42	1,085,036	
8800.00 LOCAL REVENUES	657,391		530,673.79	810,706	
TOTAL: 8000-8999	2,600,916		2,040,770.86	2,769,440	
1100.00 CONTRACT CLASSROOM INST.	20,000	0.00	.00	0	0.00
1200.00 CONTRACT CERT. ADMINISTRATORS	308,009	2.05	293,675.01	271,385	3.06
1300.00 INSTRUCTORS DAY/HOURLY	0	0.00	.00	28,412	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	191,526	0.00	135,027.14	174,369	0.00
*** TOTAL: 1000 ***	519,535	2.05	428,702.15	474,166	3.06
2100.00 CONTRACT CLASSIFIED NON-INSTR.	529,028	9.58	470,404.97	506,592	11.01
2300.00 NON-INSTRUCTION HOURLY CLASS.	143,670	0.00	105,999.47	226,572	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	99,062	0.00	75,740.00	50,843	0.00
*** TOTAL: 2000 ***	771,760	9.58	652,144.44	784,007	11.01
3100.00 CERTIFICATED RETIREMENT	23,618	0.00	27,202.10	38,091	0.00
3200.00 CLASSIFIED RETIREMENT	50,791	0.00	50,434.51	57,191	0.00
3300.00 OASDHI/FICA	40,531	0.00	42,082.86	47,363	0.00
3400.00 HEALTH AND WELFARE BENEFITS	193,708	0.00	125,779.23	157,917	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	6,160	0.00	7,346.44	18,000	0.00
3600.00 WORKERS COMPENSATION INSURANCE	13,920	0.00	15,691.00	21,039	0.00
3900.00 OTHER BENEFITS	848	0.00	3,572.34	5,526	0.00
*** TOTAL: 3000 ***	329,576	0.00	272,108.48	345,127	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	625		912.74	39,117	
4300.00 INSTRUCTIONAL SUPPLIES	14,906		25,966.44	15,550	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	7,745		7,571.72	12,560	
4500.00 NONINSTRUCTIONAL SUPPLIES	35,232		30,146.38	36,631	
*** TOTAL: 4000 ***	58,508		64,597.28	103,858	
5100.00 PERSON&CONSULTANT SVC-DIST USE	137,701		121,743.72	168,039	
5200.00 TRAVEL & CONFERENCE EXPENSES	41,196		26,669.85	38,671	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	7,950		4,374.00	3,350	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	79,096		28,012.26	179,233	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	12,739		30,571.80	26,280	
5800.00 OTHER OPERATING EXP-DIST. USE	232,945		17,751.79	395,413	
*** TOTAL: 5000 ***	511,627		229,123.42	810,986	
TOTAL: 1000-5999	2,191,006	11.63	1,646,675.77	2,518,144	14.07
6100.00 SITES & IMPROVEMENTS-DIST. USE	2,550		2,550.00	0	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	55,000		20,000.00	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	126,023		75,607.08	39,208	

72 San Bernardino Community Col  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1892 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
*** TOTAL: 6000 ***	183,573		98,157.08	39,208	
TOTAL: 1000-6999	2,374,579	11.63	1,744,832.85	2,557,352	14.07
7500.00 OTHER OUTGO-STUDENT FIN AID	10,600		9,725.00	10,600	
7600.00 OTHER STUDENT AID	192,301		184,426.48	180,207	
*** TOTAL: 7000 ***	202,901		194,151.48	190,807	
TOTAL: 1000-7999	2,577,480	11.63	1,938,984.33	2,748,159	14.07

FU: 01 GENERAL FUND

SI: 25 CHC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	340,780		220,842.12	414,480	
8600.00 STATE REVENUES	318,661		133,084.59	249,826	
8800.00 LOCAL REVENUES	0		.00	33,421	
TOTAL: 8000-8999	659,441		353,926.71	697,727	
1200.00 CONTRACT CERT. ADMINISTRATORS	81,877	0.64	82,420.13	43,560	0.51
1400.00 NON-INSTRUCTION HOURLY CERT.	29,200	0.00	32,614.25	20,000	0.00
*** TOTAL: 1000 ***	111,077	0.64	115,034.38	63,560	0.51
2100.00 CONTRACT CLASSIFIED NON-INSTR.	59,095	0.57	63,004.58	29,734	0.48
2300.00 NON-INSTRUCTION HOURLY CLASS.	2,250	0.00	1,032.61	14,760	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	11,630	0.00	11,696.00	33,551	0.00
*** TOTAL: 2000 ***	72,975	0.57	75,733.19	78,045	0.48
3100.00 CERTIFICATED RETIREMENT	4,669	0.00	4,046.94	5,244	0.00
3200.00 CLASSIFIED RETIREMENT	9,822	0.00	13,147.81	3,248	0.00
3300.00 OASDHI/FICA	7,866	0.00	10,025.27	3,378	0.00
3400.00 HEALTH AND WELFARE BENEFITS	26,467	0.00	21,833.64	7,856	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	1,077	0.00	1,258.77	1,703	0.00
3600.00 WORKERS COMPENSATION INSURANCE	1,889	0.00	2,568.10	1,463	0.00
3900.00 OTHER BENEFITS	115	0.00	156.45	71	0.00
*** TOTAL: 3000 ***	51,905	0.00	53,036.98	22,963	0.00
4100.00 TEXTBOOKS	0		.00	1,000	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	2,878		1,257.37	3,279	
4300.00 INSTRUCTIONAL SUPPLIES	1,903		1,830.21	8,708	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	7,780		1,777.48	13,000	
4500.00 NONINSTRUCTIONAL SUPPLIES	22,499		10,129.07	16,147	
*** TOTAL: 4000 ***	35,060		14,994.13	42,134	
5100.00 PERSON&CONSULTANT SVC-DIST USE	24,172		4,468.54	64,542	
5200.00 TRAVEL & CONFERENCE EXPENSES	18,464		9,152.02	12,857	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	10,120		5,715.00	10,325	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	51,841		51,841.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	52,010		48,280.88	45,090	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	5,000		2,600.00	6,500	
5800.00 OTHER OPERATING EXP-DIST. USE	262,495		8,307.79	281,989	
*** TOTAL: 5000 ***	424,102		130,365.23	421,303	
TOTAL: 1000-5999	695,119	1.21	389,163.91	628,005	.99
6100.00 SITES & IMPROVEMENTS-DIST. USE	36,996		.00	30,000	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	23,371		21,870.00	58,371	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	77,065		42,111.70	154,853	

72 San Bernardino Community Col  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1892 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 25 CHC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
*** TOTAL: 6000 ***	137,432		63,981.70	243,224	
TOTAL: 1000-6999	832,551	1.21	453,145.61	871,229	.99
7500.00 OTHER OUTGO-STUDENT FIN AID	0		134.00-	0	
7600.00 OTHER STUDENT AID	1,350		1,484.29	4,256	
*** TOTAL: 7000 ***	1,350		1,350.29	4,256	
TOTAL: 1000-7999	833,901	1.21	454,495.90	875,485	.99

FU: 01 GENERAL FUND

SI: 32 CENTRAL SERVICES AT C.H.C.

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8600.00 STATE REVENUES	187,498		128,413.58	191,414	
TOTAL: 8000-8999	187,498		128,413.58	191,414	
1400.00 NON-INSTRUCTION HOURLY CERT.	17,679	0.00	13,898.77	20,000	0.00
*** TOTAL: 1000 ***	17,679	0.00	13,898.77	20,000	0.00
2100.00 CONTRACT CLASSIFIED NON-INSTR.	84,118	1.98	61,336.78	89,348	1.98
2300.00 NON-INSTRUCTION HOURLY CLASS.	6,319	0.00	1,155.84	0	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	11,000	0.00	10,670.00	21,229	0.00
*** TOTAL: 2000 ***	101,437	1.98	73,162.62	110,577	1.98
3100.00 CERTIFICATED RETIREMENT	1,238	0.00	1,450.27	1,650	0.00
3200.00 CLASSIFIED RETIREMENT	8,060	0.00	6,074.83	8,223	0.00
3300.00 OASDHI/FICA	7,838	0.00	4,714.75	6,253	0.00
3400.00 HEALTH AND WELFARE BENEFITS	15,352	0.00	11,513.25	18,269	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	813	0.00	583.55	1,761	0.00
3600.00 WORKERS COMPENSATION INSURANCE	3,000	0.00	1,850.00	3,750	0.00
3900.00 OTHER BENEFITS	183	0.00	82.17	110	0.00
*** TOTAL: 3000 ***	36,484	0.00	26,268.82	40,016	0.00
4300.00 INSTRUCTIONAL SUPPLIES	1,000		.00	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	3,097		1,595.70	690	
*** TOTAL: 4000 ***	4,097		1,595.70	690	
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,500		.00	0	
5200.00 TRAVEL & CONFERENCE EXPENSES	6,624		6,561.38	1,500	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	500		500.00	500	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	5,300		435.00	0	
5800.00 OTHER OPERATING EXP-DIST. USE	10,561		5,675.36	18,131	
*** TOTAL: 5000 ***	24,485		13,171.74	20,131	
TOTAL: 1000-5999	184,182	1.98	128,097.65	191,414	1.98
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	316		315.93	0	
*** TOTAL: 6000 ***	316		315.93	0	
TOTAL: 1000-6999	184,498	1.98	128,413.58	191,414	1.98
7600.00 OTHER STUDENT AID	3,000		.00	0	
*** TOTAL: 7000 ***	3,000		.00	0	
TOTAL: 1000-7999	187,498	1.98	128,413.58	191,414	1.98

FU: 01 GENERAL FUND

SI: 03 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	31,825		20,927.59	24,411	
8600.00 STATE REVENUES	1,636,634		848,529.07	1,961,311	
8800.00 LOCAL REVENUES	176,053		100,061.00	241,000	
TOTAL: 8000-8999	1,844,512		969,517.66	2,226,722	
1200.00 CONTRACT CERT. ADMINISTRATORS	68,718	0.46	56,814.94	44,999	0.30
1400.00 NON-INSTRUCTION HOURLY CERT.	6,725	0.00	2,373.80	10,000	0.00
*** TOTAL: 1000 ***	75,443	0.46	59,188.74	54,999	0.30
2100.00 CONTRACT CLASSIFIED NON-INSTR.	637,214	11.67	336,291.27	825,476	11.48
2300.00 NON-INSTRUCTION HOURLY CLASS.	134,800	0.00	69,841.66	65,500	0.00
*** TOTAL: 2000 ***	772,014	11.67	406,132.93	890,976	11.48
3100.00 CERTIFICATED RETIREMENT	6,224	0.00	4,883.08	4,537	0.00
3200.00 CLASSIFIED RETIREMENT	64,230	0.00	40,259.12	88,190	0.00
3300.00 OASDHI/FICA	54,411	0.00	30,088.31	58,033	0.00
3400.00 HEALTH AND WELFARE BENEFITS	76,787	0.00	44,405.96	126,596	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	4,893	0.00	3,423.15	15,278	0.00
3600.00 WORKERS COMPENSATION INSURANCE	9,003	0.00	7,298.07	18,452	0.00
3900.00 OTHER BENEFITS	548	0.00	3,381.42	3,825	0.00
*** TOTAL: 3000 ***	216,096	0.00	133,739.11	314,911	0.00
4100.00 TEXTBOOKS	3,000		1,405.00	6,250	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	920		798.97	1,220	
4300.00 INSTRUCTIONAL SUPPLIES	3,833		1,438.00	8,100	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	1,144		477.68	10,284	
4500.00 NONINSTRUCTIONAL SUPPLIES	78,874		20,105.98	65,727	
*** TOTAL: 4000 ***	87,771		24,225.63	91,581	
5100.00 PERSON&CONSULTANT SVC-DIST USE	297,077		78,342.88	369,609	
5200.00 TRAVEL & CONFERENCE EXPENSES	59,963		39,314.98	42,800	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	2,300		300.19	10,000	
5400.00 INSURANCES - DISTRICT USE	62,650		66,913.50	66,443	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	1,943		360.30	13,000	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	36,950		17,440.24	115,515	
5800.00 OTHER OPERATING EXP-DIST. USE	214,488		120,257.47	288,090	
*** TOTAL: 5000 ***	675,371		322,929.56	905,457	
TOTAL: 1000-5999	1,826,695	12.13	946,215.97	2,257,924	11.78
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	512		.00	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	79,954		51,850.29	35,241	
*** TOTAL: 6000 ***	80,466		51,850.29	35,241	

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1892 BD0510

09/07/11

FU: 01 GENERAL FUND

SI: 03 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 1000-6999	1,907,161	12.13	998,066.26	2,293,165	11.78

FU: 01 GENERAL FUND

SI: 35 SBCCD PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	5,608,571		2,198,253.65	3,396,716	
8600.00 STATE REVENUES	1,362,104		804,869.11	1,723,607	
8800.00 LOCAL REVENUES	148,068		83,501.29	0	
TOTAL: 8000-8999	7,118,743		3,086,624.05	5,120,323	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	545,030	13.76	445,429.11	665,435	11.41
2300.00 NON-INSTRUCTION HOURLY CLASS.	339,680	0.00	153,650.08	322,681	0.00
*** TOTAL: 2000 ***	884,710	13.76	599,079.19	988,116	11.41
3200.00 CLASSIFIED RETIREMENT	73,299	0.00	49,024.97	69,883	0.00
3300.00 OASDHI/FICA	59,047	0.00	39,196.47	55,602	0.00
3400.00 HEALTH AND WELFARE BENEFITS	81,870	0.00	66,688.36	130,362	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	6,582	0.00	4,833.89	15,747	0.00
3600.00 WORKERS COMPENSATION INSURANCE	11,618	0.00	10,384.56	18,675	0.00
3900.00 OTHER BENEFITS	592	0.00	476.21	764	0.00
*** TOTAL: 3000 ***	233,008	0.00	170,604.46	291,033	0.00
4100.00 TEXTBOOKS	36,900		16,470.66	13,000	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	5,676		2,500.00	5,000	
4300.00 INSTRUCTIONAL SUPPLIES	52,132		3,492.18	65,700	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	10,000		.00	12,000	
4500.00 NONINSTRUCTIONAL SUPPLIES	54,422		15,119.40	47,170	
*** TOTAL: 4000 ***	159,130		37,582.24	142,870	
5100.00 PERSON&CONSULTANT SVC-DIST USE	4,137,109		2,020,002.52	2,083,265	
5200.00 TRAVEL & CONFERENCE EXPENSES	103,915		23,028.75	103,200	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	12,292		2,506.34	8,800	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	0		.00	800	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	27,770		6,880.32	18,100	
5800.00 OTHER OPERATING EXP-DIST. USE	1,390,021		171,702.94	1,984,152	
*** TOTAL: 5000 ***	5,671,107		2,224,120.87	4,198,317	
TOTAL: 1000-5999	6,947,955	13.76	3,031,386.76	5,620,336	11.41
6100.00 SITES & IMPROVEMENTS-DIST. USE	17,239		.00	21,201	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	0		.00	4,800	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	297,678		42,426.55	263,707	
*** TOTAL: 6000 ***	314,917		42,426.55	289,708	
TOTAL: 1000-6999	7,262,872	13.76	3,073,813.31	5,910,044	11.41

72 San Bernardino Community Col  
 GEN FUND RESTRICTED BY SITE

DEVELOPMENT BUDGET REPORT

#J1892 BD0510

09/07/11

FU: 01 GENERAL FUND

SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	19,225,902		12,799,747.50	16,858,820	
TOTAL: 1000-5999	18,351,317	82.95	11,389,303.27	17,165,257	73.06
TOTAL: 1000-6999	19,810,790	82.95	12,081,043.97	18,291,920	73.06
TOTAL: 1000-7999	20,373,529	82.95	12,636,596.06	18,794,690	73.06

## ALL OTHER FUNDS

FU: 21 BOND INTEREST AND REDEMPTION

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8670.00 STATE TAX SUBVENTIONS	0		248,392.07	100,000	
8672.00 HOMEOWNER PROPERTY TAX RELIEF	175,000		43,833.95	160,000	
8812.00 SUPPLEMENTAL ROLL (FY93 UNSEC)	335,000		229,481.65-	335,000-	
8814.00 VOTED INDEBTEDNESS-SECURED	14,500,000		23,121,627.00	14,500,000	
8815.00 VOTED INDEBTEDNESS-UNSECURED	1,800,000		654,187.75	1,300,000	
8816.00 PRIOR YEAR TAXES	300,000		272,590.64	263,000	
8860.00 INTEREST INCOME	350,000		205,473.60	200,000	
TOTAL: 8000-8999	17,460,000		24,316,623.36	16,188,000	
7130.00 DEBT RET-DEBT REDEMPTION	2,900,000		2,900,000.00	3,424,085	
7140.00 DEBT RET-INTEREST & OTHER CHGS	19,061,172		19,061,170.72	19,013,268	
*** TOTAL: 7000 ***	21,961,172		21,961,170.72	22,437,353	
TOTAL: 1000-7999	21,961,172		21,961,170.72	22,437,353	

72 San Bernardino Community Col  
 BOND INTEREST & REDEMPTION

DEVELOPMENT BUDGET REPORT

#J1894 BD0510

09/07/11

FU: 21 BOND INTEREST AND REDEMPTIONF SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	17,460,000		24,316,623.36	16,188,000	
TOTAL: 1000-5999	0		.00	0	
TOTAL: 1000-6999	0		.00	0	
TOTAL: 1000-7999	21,961,172		21,961,170.72	22,437,353	

FU: 41 CAPITAL OUTLAY PROJECTS FUND

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8627.00 TELECOM & TECH INFRASTRUCTURE	813		813.00	0	
8629.00 OTHER CATEGORICAL APPORTIONMEN	141,824		58,752.97	83,070	
8659.00 OTHER CATEGORICAL PROGRAM ALLO	17,262,241		16,803,819.50	435,712	
8850.00 RENTALS AND LEASES	10,367		10,366.68	0	
8860.00 INTEREST INCOME	160,000		98,642.73	85,000	
8880.00 NON-RESIDENT TUITION	5,900		11,843.00	12,500	
8890.00 OTHER LOCAL REVENUES	537,387		568,207.90	537,387	
TOTAL: 8000-8999	18,118,532		17,552,445.78	1,153,669	
4500.00 NONINSTRUCTIONAL SUPPLIES	1,500		1,353.78	304,520	
4510.00 MAINTENANCE SUPPLIES	0		.00	600	
*** TOTAL: 4000 ***	1,500		1,353.78	305,120	
5112.00 CONSULTANTS	0		40,435.00	0	
5120.00 OTHER CONTRACTS/OUTSIDE SERVIC	121,674		113,441.92	75,000	
5580.00 FIRE EXTINGUISHER SERVICE	3,000		1,329.20	0	
5620.00 LEASES	5,400		1,851.74	0	
5640.00 REPAIRS AND MAINTENANCE	608,173		83,935.89	560,988	
5809.00 OTHER EXPENSES & FEES	46,737		9,350.00	37,387	
*** TOTAL: 5000 ***	784,984		250,343.75	673,375	
TOTAL: 1000-5999	786,484		251,697.53	978,495	
6120.00 SITE IMPROVEMENT	82,076		13,035.35	100,040	
6210.00 NEW BUILDINGS	16,281,641		16,370,101.46	435,712	
6220.00 BUILDING IMPROVEMENTS	3,807,085		64,965.00	4,070,075	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	6,104		5,937.68	25,000	
6410.00 ADDL EQUIP-\$1,000 OR MORE	1,392,813		1,361,153.76	1,791,026	
*** TOTAL: 6000 ***	21,569,719		17,815,193.25	6,421,853	
TOTAL: 1000-6999	22,356,203		18,066,890.78	7,400,348	
7390.00 INTERFUND TRANSFERS OUT	18,938		18,938.31	0	
7900.00 RESERVE FOR CONTINGENCIES	481,062		.00	500,000	
*** TOTAL: 7000 ***	500,000		18,938.31	500,000	
TOTAL: 1000-7999	22,856,203		18,085,829.09	7,900,348	

72 San Bernardino Community Col  
CAPITAL OUTLAY FUND

DEVELOPMENT BUDGET REPORT

#J1895 BD0510

09/07/11

FU: 41 CAPITAL OUTLAY PROJECTS FUND SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	18,118,532		17,552,445.78	1,153,669	
TOTAL: 1000-5999	786,484		251,697.53	978,495	
TOTAL: 1000-6999	22,356,203		18,066,890.78	7,400,348	
TOTAL: 1000-7999	22,856,203		18,085,829.09	7,900,348	

FU: 42 REVENUE BOND CONSTRUCTION FUND

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8860.00 INTEREST INCOME	5,395,000		1,506,068.61	1,080,000	
8890.00 OTHER LOCAL REVENUES	0		6,150.00	0	
8899.00 OTHER LOCAL-STALE DATED WARRANT	0		13,620.60	0	
TOTAL: 8000-8999	5,395,000		1,525,839.21	1,080,000	
1201.00 CERT. MANAGERS	20,000	0.00	.00	20,000	0.00
*** TOTAL: 1000 ***	20,000	0.00	.00	20,000	0.00
2100.00 CONTRACT CLASSIFIED NON-INSTR.	9,920	0.00	.00	9,960	0.00
2181.00 CLASS UNIT MEMBER NONINSTRUCTI	34,000	0.00	.00	34,000	0.00
*** TOTAL: 2000 ***	43,920	0.00	.00	43,960	0.00
4551.00 PRINTING	2,000		.00	4,000	
*** TOTAL: 4000 ***	2,000		.00	4,000	
5112.00 CONSULTANTS	507,500		67,081.00	250,000	
5120.00 OTHER CONTRACTS/OUTSIDE SERVIC	590,019		150,487.37	287,000	
5420.00 LIABILITY INSURANCE	68,555		17,951.00	39,000	
5620.00 LEASES	585,000		158,200.12	632,000	
5711.00 LEGAL EXPENSES, PRIVATE	130,000		47,008.55	255,000	
5730.00 AUDIT EXPENSES	20,000		16,279.60	20,000	
5809.00 OTHER EXPENSES & FEES	28,000		10,925.00	25,000	
*** TOTAL: 5000 ***	1,929,074		467,932.64	1,508,000	
TOTAL: 1000-5999	1,994,994		467,932.64	1,575,960	
6110.00 SITE PURCHASE	1,390,261		1,134,393.82	0	
6120.00 SITE IMPROVEMENT	31,513,429		4,938,670.35	21,319,323	
6210.00 NEW BUILDINGS	217,827,807		21,494,002.91	70,788,700	
6220.00 BUILDING IMPROVEMENTS	29,605,726		758,573.82	21,869,700	
6410.00 ADDL EQUIP-\$1,000 OR MORE	8,820,731		3,514,549.14	7,765,250	
*** TOTAL: 6000 ***	289,157,954		31,840,190.04	121,742,973	
TOTAL: 1000-6999	291,152,948		32,308,122.68	123,318,933	

FU: 42 REVENUE BOND CONSTRUCTION FUND SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	5,395,000		1,525,839.21	1,080,000	
TOTAL: 1000-5999	1,994,994		467,932.64	1,575,960	
TOTAL: 1000-6999	291,152,948		32,308,122.68	123,318,933	
TOTAL: 1000-7999	291,152,948		32,308,122.68	123,318,933	

FU: 68 RETIREE BENEFIT FUND

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8860.00 INTEREST INCOME	42,000		19,576.43	24,000	
8980.00 INCOMING TRANSFERS	1,487,948		1,487,948.00	1,600,468	
TOTAL: 8000-8999	1,529,948		1,507,524.43	1,624,468	
3340.00 MEDICARE-INSTRUCTIONAL	40	0.00	25.41	0	0.00
3346.00 MEDICARE NON-INSTRUCTIONAL	25	0.00	25.37	88	0.00
3442.00 BSHIELD POS RET/DEP/FRMER-INST	57,296	0.00	47,294.88	33,317	0.00
3443.00 KAISER-RET/DEP/FORMER-INSTRUCT	35,919	0.00	34,030.26	23,889	0.00
3444.00 BSHIELD HMO RET/DEP/FRMER-INST	43,063	0.00	43,059.52	77,804	0.00
3445.00 DENTAL-RET/DEP/FORMER-N. I.	337	0.00	336.60	367	0.00
3446.00 BSHIELD POS RET/DEP/FORMR-N.I.	65,106	0.00	52,372.27	22,993	0.00
3447.00 KAISER-RET/DEP/FORMER-NON-INST	125,521	0.00	110,398.72	131,808	0.00
3448.00 BSHIELD HMO-RET/DEP/FRMR-N.INS	133,788	0.00	132,241.89	188,549	0.00
3450.00 A.S.CHIRO-RET/DEP/FRMR-NON-INS	41	0.00	41.36	45	0.00
3528.00 SUI CLASS/I.A. NON-INSTR OTHER	13	0.00	14.83	96	0.00
3538.00 SUI OTHER ACADEMIC-N.I. OTHERS	40	0.00	29.66	48	0.00
3628.00 W/C CLASS/I.A.-NON-INSTR-OTHER	159	0.00	158.72	0	0.00
3940.00 RETIREE INCENTIVE-CLASSIFIED	532,878	0.00	532,878.00	585,878	0.00
3941.00 RETIREE INCENTIVE-ACADEMIC	1,183,453	0.00	1,181,835.00	1,282,794	0.00
3991.00 IN LIEU OF BENEFITS-INSTRUCTIO	8,000	0.00	7,000.00	3,000	0.00
3992.00 IN LIEU OF BENEFITS -NON-INSTR	3,000	0.00	3,000.00	6,000	0.00
*** TOTAL: 3000 ***	2,188,679	0.00	2,144,742.49	2,356,676	0.00
TOTAL: 1000-5999	2,188,679	0.00	2,144,742.49	2,356,676	0.00

72 San Bernardino Community Col  
 RETIREE BENEFIT FUND

DEVELOPMENT BUDGET REPORT

#J1900 BD0510

09/07/11

FU: 68 RETIREE BENEFIT FUND

SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	1,529,948	0.00	1,507,524.43	1,624,468	0.00
TOTAL: 1000-5999	2,188,679	0.00	2,144,742.49	2,356,676	0.00
TOTAL: 1000-6999	2,188,679	0.00	2,144,742.49	2,356,676	0.00
TOTAL: 1000-7999	2,188,679	0.00	2,144,742.49	2,356,676	0.00

72 San Bernardino Community Col  
RETIREE BENEFIT FUND

DEVELOPMENT BUDGET REPORT

#J1901 BD0510

09/07/11

FU: 69 EMPL LOAD BANKING TRUST FUND

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8860.00 INTEREST INCOME	1,200		795.22	850	
TOTAL: 8000-8999	1,200		795.22	850	
7390.00 INTERFUND TRANSFERS OUT	1,200		795.22	850	
*** TOTAL: 7000 ***	1,200		795.22	850	
TOTAL: 1000-7999	1,200		795.22	850	

72 San Bernardino Community Col  
RETIREE BENEFIT FUND

DEVELOPMENT BUDGET REPORT

#J1901 BD0510

09/07/11

FU: 69 EMPL LOAD BANKING TRUST FUND SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 8000-8999	1,200		795.22	850	
TOTAL: 1000-5999	0		.00	0	
TOTAL: 1000-6999	0		.00	0	
TOTAL: 1000-7999	1,200		795.22	850	

FU: 72 CHILD DEVELOPMENT FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11	FY 11-12	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	139,320		121,624.28	139,320	
8600.00 STATE REVENUES	1,370,340		1,481,529.26	1,360,519	
8800.00 LOCAL REVENUES	80,630		71,182.10	76,936	
8900.00 OTHER FINANCING SOURCES	0		.00	149,728	
TOTAL: 8000-8999	1,590,290		1,674,335.64	1,726,503	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	900,131	29.55	892,064.01	938,113	27.31
2300.00 NON-INSTRUCTION HOURLY CLASS.	191,001	0.00	152,820.76	142,784	0.00
*** TOTAL: 2000 ***	1,091,132	29.55	1,044,884.77	1,080,897	27.31
3100.00 CERTIFICATED RETIREMENT	17,326	0.00	16,507.20	16,637	0.00
3200.00 CLASSIFIED RETIREMENT	73,490	0.00	73,412.55	71,795	0.00
3300.00 OASDHI/FICA	62,600	0.00	56,120.60	59,611	0.00
3400.00 HEALTH AND WELFARE BENEFITS	234,319	0.00	237,729.60	291,453	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	7,675	0.00	6,846.87	15,959	0.00
3600.00 WORKERS COMPENSATION INSURANCE	37,500	0.00	37,600.00	48,000	0.00
3900.00 OTHER BENEFITS	4,742	0.00	4,766.10	4,827	0.00
*** TOTAL: 3000 ***	437,652	0.00	432,982.92	508,282	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	100		.00	0	
4300.00 INSTRUCTIONAL SUPPLIES	40,807		36,502.29	23,000	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	500		.00	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	58,731		47,199.62	40,046	
4700.00 FOOD SUPPLIES	138,513		85,840.53	104,697	
*** TOTAL: 4000 ***	238,651		169,542.44	167,743	
5100.00 PERSON&CONSULTANT SVC-DIST USE	4,100		.00	2,100	
5200.00 TRAVEL & CONFERENCE EXPENSES	1,500		100.00	268	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	500		.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	9,805		6,617.45	3,247	
5800.00 OTHER OPERATING EXP-DIST. USE	141,660		115,458.56	6,353	
*** TOTAL: 5000 ***	157,565		122,176.01	11,968	
TOTAL: 1000-5999	1,925,000	29.55	1,769,586.14	1,768,890	27.31
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	6,687		5,832.89	1,345	
*** TOTAL: 6000 ***	6,687		5,832.89	1,345	
TOTAL: 1000-6999	1,931,687	29.55	1,775,419.03	1,770,235	27.31

72 San Bernardino Community Col  
CHILD DEV FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J1904 BD0510

09/07/11

FU: 72 CHILD DEVELOPMENT FUND

SI: 15 SBVC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8600.00 STATE REVENUES	320,784		238,172.41	78,507	
8800.00 LOCAL REVENUES	33,762		33,761.41	0	
TOTAL: 8000-8999	354,546		271,933.82	78,507	

FU: 72 CHILD DEVELOPMENT FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	2,900		5,335.32	7,500	
8600.00 STATE REVENUES	160,100		161,187.40	160,500	
8800.00 LOCAL REVENUES	136,524		117,571.19	131,740	
TOTAL: 8000-8999	299,524		284,093.91	299,740	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	166,950	5.96	161,815.57	165,179	5.71
2300.00 NON-INSTRUCTION HOURLY CLASS.	22,765	0.00	24,141.86	13,200	0.00
*** TOTAL: 2000 ***	189,715	5.96	185,957.43	178,379	5.71
3200.00 CLASSIFIED RETIREMENT	17,339	0.00	16,544.37	15,511	0.00
3300.00 OASDHI/FICA	13,422	0.00	12,630.55	12,274	0.00
3400.00 HEALTH AND WELFARE BENEFITS	51,171	0.00	51,170.40	60,723	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	1,366	0.00	1,351.38	2,872	0.00
3600.00 WORKERS COMPENSATION INSURANCE	6,000	0.00	7,800.00	10,500	0.00
3900.00 OTHER BENEFITS	365	0.00	365.40	365	0.00
*** TOTAL: 3000 ***	89,663	0.00	89,862.10	102,245	0.00
4300.00 INSTRUCTIONAL SUPPLIES	5,000		4,998.45	5,000	
4500.00 NONINSTRUCTIONAL SUPPLIES	3,222		2,584.46	2,924	
4700.00 FOOD SUPPLIES	10,450		6,003.86	8,000	
*** TOTAL: 4000 ***	18,672		13,586.77	15,924	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	0		.00	300	
5800.00 OTHER OPERATING EXP-DIST. USE	1,050		550.00	1,050	
*** TOTAL: 5000 ***	1,050		550.00	1,350	
TOTAL: 1000-5999	299,100	5.96	289,956.30	297,898	5.71

72 San Bernardino Community Col  
CHILD DEV FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J1904 BD0510

09/07/11

FU: 72 CHILD DEVELOPMENT FUND

SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	2,244,360		2,230,363.37	2,104,750	
TOTAL: 1000-5999	2,224,100	35.51	2,059,542.44	2,066,788	33.02
TOTAL: 1000-6999	2,230,787	35.51	2,065,375.33	2,068,133	33.02
TOTAL: 1000-7999	2,230,787	35.51	2,065,375.33	2,068,133	33.02

FU: 73 STUDENT BODY CENTER FEE FUND SI: 01 SAN BERNARDINO VALLEY COLLEGE

ACCOUNT CLASSIFICATION									
Fu	Ls	Si	Prog	SubP	Object	Type			
-----									
				FY 10-11	FY 10-11	FY 11-12			
				BUDGET	EXPENSES	PRELIMINARY			
				ADJ		BUDGET			
				FTE		ADJ			
						FTE			
-----									
8860.00						INTEREST INCOME			
73-00-01-8200-0306-8860.00-0000					15,000	9,746.20	11,000		
* TOTAL: 8860.00 *					15,000	9,746.20	11,000		
8883.00						STUDENT CENTER FEE			
73-00-01-8200-0306-8883.00-0000					160,000	159,700.75	164,000		
* TOTAL: 8883.00 *					160,000	159,700.75	164,000		
TOTAL: 8000-8999					175,000	169,446.95	175,000		
2181.00						CLASS UNIT MEMBER NONINSTRUCTI			
73-00-01-8200-0306-2181.00-6960					48,904	1.00	40,434.93	44,328	1.00
* TOTAL: 2181.00 *					48,904	1.00	40,434.93	44,328	1.00
2380.00						PART-TIME/OVERTIME/STUDENT			
73-00-01-8200-0306-2380.00-6960					45,000	0.00	40,472.00	55,874	0.00
* TOTAL: 2380.00 *					45,000	0.00	40,472.00	55,874	0.00
2382.00						OVERTIME - CONTRACT EMPLOYEE			
73-00-01-8200-0306-2382.00-6960					1,000	0.00	1,493.05	1,500	0.00
* TOTAL: 2382.00 *					1,000	0.00	1,493.05	1,500	0.00
2386.00						SUBSTITUTE, NO ADD. COST			
73-00-01-8200-0306-2386.00-6960					4,000	0.00	13,343.68	8,170	0.00
* TOTAL: 2386.00 *					4,000	0.00	13,343.68	8,170	0.00
2387.00						OVERTIME-SHORT TERM-NONCLASSRM			
73-00-01-8200-0306-2387.00-6960					500	0.00	587.19	0	0.00
* TOTAL: 2387.00 *					500	0.00	587.19	0	0.00
*** TOTAL: 2000 ***					99,404	1.00	96,330.85	109,872	1.00
3228.00						PERS CLASS/I.A.-NON-INST-OTHER			
73-00-01-8200-0306-3228.00-6960					5,236	0.00	4,092.79	4,842	0.00
* TOTAL: 3228.00 *					5,236	0.00	4,092.79	4,842	0.00
3328.00						OASDI CLASS/I.A.-NON-INST OTHE			
73-00-01-8200-0306-3328.00-6960					3,125	0.00	2,599.31	2,841	0.00
* TOTAL: 3328.00 *					3,125	0.00	2,599.31	2,841	0.00
3346.00						MEDICARE NON-INSTRUCTIONAL			
73-00-01-8200-0306-3346.00-6960					731	0.00	809.89	783	0.00
* TOTAL: 3346.00 *					731	0.00	809.89	783	0.00

FU: 73 STUDENT BODY CENTER FEE FUND SI: 01 SAN BERNARDINO VALLEY COLLEGE

ACCOUNT CLASSIFICATION						
Fu	Ls	Si	Prog	SubP	Object	Type
-----						
			FY 10-11		FY 10-11	
			BUDGET	ADJ FTE	EXPENSES	
					FY 11-12	
					PRELIMINARY	
					BUDGET	ADJ FTE
-----						
3420.00					HEALTH & WELFARE-CLAS/I.A-N.I.	
	73-00-01-8200-0306-3420.00-6960					
	* TOTAL: 3420.00 *		0	0.00	.00	106 0.00
			0		.00	106 0.00
3421.00					DENTAL CLASS/I.A. NON-INSTRUCT	
	73-00-01-8200-0306-3421.00-6960					
	* TOTAL: 3421.00 *		367	0.00	306.00	1,106 0.00
			367		306.00	1,106 0.00
3422.00					BSHIELD-POS CLASS/I.A.NON-INSTR	
	73-00-01-8200-0306-3422.00-6960					
	* TOTAL: 3422.00 *		0	0.00	.00	10,678 0.00
			0		.00	10,678 0.00
3424.00					BSHIELD-HMO CLASS/I.A.NON-INSTR	
	73-00-01-8200-0306-3424.00-6960					
	* TOTAL: 3424.00 *		9,594	0.00	7,995.00	0 0.00
			9,594		7,995.00	0 0.00
3425.00					VISION CLASS/I.A. NON-INSTR	
	73-00-01-8200-0306-3425.00-6960					
	* TOTAL: 3425.00 *		228	0.00	189.80	228 0.00
			228		189.80	228 0.00
3426.00					A.S.CHIRO CLASS/I.A.-NON-INSTR	
	73-00-01-8200-0306-3426.00-6960					
	* TOTAL: 3426.00 *		45	0.00	37.60	45 0.00
			45		37.60	45 0.00
3528.00					SUI CLASS/I.A. NON-INSTR OTHER	
	73-00-01-8200-0306-3528.00-6960					
	* TOTAL: 3528.00 *		363	0.00	449.08	869 0.00
			363		449.08	869 0.00
3628.00					W/C CLASS/I.A.-NON-INSTR-OTHER	
	73-00-01-8200-0306-3628.00-6960					
	* TOTAL: 3628.00 *		1,200	0.00	1,000.00	1,500 0.00
			1,200		1,000.00	1,500 0.00
3928.00					LIFE-CLASS/I.A. NON-INSTR-OTHER	
	73-00-01-8200-0306-3928.00-6960					
	* TOTAL: 3928.00 *		50	0.00	41.40	50 0.00
			50		41.40	50 0.00
3983.00					HHRC-CLASS/I.A.-NON-INS-OTHERS	
	73-00-01-8200-0306-3983.00-6960					
	* TOTAL: 3983.00 *		23	0.00	19.50	23 0.00
			23		19.50	23 0.00
***	TOTAL: 3000 ***		20,962	0.00	17,540.37	23,071 0.00
4210.00					MAGAZINES & SUBSCRIPTIONS	
	73-00-01-8200-0306-4210.00-6960					
			500		.00	500

FU: 73 STUDENT BODY CENTER FEE FUND SI: 01 SAN BERNARDINO VALLEY COLLEGE

ACCOUNT CLASSIFICATION							FY 10-11		FY 10-11		FY 11-12	
Fu	Ls	Si	Prog	SubP	Object	Type	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	
* TOTAL: 4210.00 *							500		.00		500	
4500.00 NONINSTRUCTIONAL SUPPLIES												
73-00-01-8200-0306-4500.00-6960							4,015		1,708.80		2,500	
* TOTAL: 4500.00 *							4,015		1,708.80		2,500	
4551.00 PRINTING												
73-00-01-8200-0306-4551.00-6960							500		237.79		600	
* TOTAL: 4551.00 *							500		237.79		600	
*** TOTAL: 4000 ***							5,015		1,946.59		3,600	
5120.00 OTHER CONTRACTS/OUTSIDE SERVIC												
73-00-01-8200-0306-5120.00-6960							3,910		947.88		1,500	
* TOTAL: 5120.00 *							3,910		947.88		1,500	
5200.00 TRAVEL & CONFERENCE EXPENSES												
73-00-01-8200-0306-5200.00-6960							1,000		.00		1,000	
* TOTAL: 5200.00 *							1,000		.00		1,000	
5610.00 RENTALS												
73-00-01-8200-0306-5610.00-6960							4,167		815.63		1,500	
* TOTAL: 5610.00 *							4,167		815.63		1,500	
5630.00 MAINTENANCE AGREEMENTS												
73-00-01-8200-0306-5630.00-6960							1,000		156.00		1,000	
* TOTAL: 5630.00 *							1,000		156.00		1,000	
5637.00 MAINT.AGREEE - OFFICE EQUIP												
73-00-01-8200-0306-5637.00-6960							3,000		897.88		1,000	
* TOTAL: 5637.00 *							3,000		897.88		1,000	
5640.00 REPAIRS AND MAINTENANCE												
73-00-01-8200-0306-5640.00-6960							2,945		2,667.60		400	
* TOTAL: 5640.00 *							2,945		2,667.60		400	
5801.00 ADVERTISING												
73-00-01-8200-0306-5801.00-6960							2,000		.00		2,000	
* TOTAL: 5801.00 *							2,000		.00		2,000	
5809.00 OTHER EXPENSES & FEES												
73-00-01-8200-0306-5809.00-6960							5,136		.00		2,500	
* TOTAL: 5809.00 *							5,136		.00		2,500	

FU: 73 STUDENT BODY CENTER FEE FUND SI: 01 SAN BERNARDINO VALLEY COLLEGE

ACCOUNT CLASSIFICATION							FY 10-11		FY 10-11	FY 11-12	
Fu	Ls	Si	Prog	SubP	Object	Type	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE
										PRELIMINARY	
5830.00						SOFTWARE/ON-SITE/INTERNET SERV					
						73-00-01-8200-0306-5830.00-6960	225		200.00	300	
						* TOTAL: 5830.00 *	225		200.00	300	
***						TOTAL: 5000 ***	23,383		5,684.99	11,200	
						TOTAL: 1000-5999	148,764	1.00	121,502.80	147,743	1.00
6400.00						ADDITIONAL/IMPROVED EQUIPMENT					
						73-00-01-8200-0306-6400.00-6960	7,609		5,166.28	700	
						* TOTAL: 6400.00 *	7,609		5,166.28	700	
6410.00						ADDL EQUIP-\$1,000 OR MORE					
						73-00-01-8200-0306-6410.00-6960	19,620		9,066.15	15,000	
						* TOTAL: 6410.00 *	19,620		9,066.15	15,000	
***						TOTAL: 6000 ***	27,229		14,232.43	15,700	
						TOTAL: 1000-6999	175,993	1.00	135,735.23	163,443	1.00
7900.00						RESERVE FOR CONTINGENCIES					
						73-00-01-8200-0306-7900.00-6960	100,000		.00	38,557	
						* TOTAL: 7900.00 *	100,000		.00	38,557	
***						TOTAL: 7000 ***	100,000		.00	38,557	
						TOTAL: 1000-7999	275,993	1.00	135,735.23	202,000	1.00

FU: 73 STUDENT BODY CENTER FEE FUND SI: 02 CRAFTON HILLS COLLEGE

ACCOUNT CLASSIFICATION							FY 10-11		FY 10-11		FY 11-12	
Fu	Ls	Si	Prog	SubP	Object	Type	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	
8860.00					INTEREST INCOME							
	73-00-02-8200-0306-8860.00-0000						2,500		1,586.58	1,500		
	* TOTAL: 8860.00 *						2,500		1,586.58	1,500		
8883.00					STUDENT CENTER FEE							
	73-00-02-8200-0306-8883.00-0000						68,000		71,629.00	72,570		
	* TOTAL: 8883.00 *						68,000		71,629.00	72,570		
	TOTAL: 8000-8999						70,500		73,215.58	74,070		
2181.00					CLASS UNIT MEMBER NONINSTRUCTI							
	73-00-02-8200-0306-2181.00-6499						39,656	1.00	39,656.00	39,806	1.00	
	* TOTAL: 2181.00 *						39,656	1.00	39,656.00	39,806	1.00	
2380.00					PART-TIME/OVERTIME/STUDENT							
	73-00-02-8200-0306-2380.00-6960						4,600	0.00	.00	0	0.00	
	* TOTAL: 2380.00 *						4,600	0.00	.00	0	0.00	
***	TOTAL: 2000 ***						44,256	1.00	39,656.00	39,806	1.00	
3228.00					PERS CLASS/I.A.-NON-INST-OTHER							
	73-00-02-8200-0306-3228.00-6499						4,246	0.00	4,245.98	4,348	0.00	
	* TOTAL: 3228.00 *						4,246	0.00	4,245.98	4,348	0.00	
3328.00					OASDI CLASS/I.A.-NON-INST OTHE							
	73-00-02-8200-0306-3328.00-6499						2,459	0.00	2,458.72	2,468	0.00	
	* TOTAL: 3328.00 *						2,459	0.00	2,458.72	2,468	0.00	
3346.00					MEDICARE NON-INSTRUCTIONAL							
	73-00-02-8200-0306-3346.00-6499						575	0.00	574.97	577	0.00	
	* TOTAL: 3346.00 *						575	0.00	574.97	577	0.00	
3421.00					DENTAL CLASS/I.A. NON-INSTRUCT							
	73-00-02-8200-0306-3421.00-6499						367	0.00	367.20	367	0.00	
	* TOTAL: 3421.00 *						367	0.00	367.20	367	0.00	
3424.00					BSHIELD-HMO CLASS/I.A.NON-INST							
	73-00-02-8200-0306-3424.00-6499						9,594	0.00	9,594.00	11,417	0.00	
	* TOTAL: 3424.00 *						9,594	0.00	9,594.00	11,417	0.00	
3425.00					VISION CLASS/I.A. NON-INST							
	73-00-02-8200-0306-3425.00-6499						228	0.00	227.76	228	0.00	
	* TOTAL: 3425.00 *						228	0.00	227.76	228	0.00	



72 San Bernardino Community Col  
ST.CENTER FEE FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J1913 BD0510

09/07/11

FU: 73 STUDENT BODY CENTER FEE FUND SI: 02 CRAFTON HILLS COLLEGE

ACCOUNT CLASSIFICATION							FY 10-11		FY 10-11	FY 11-12	
Fu	Ls	Si	Prog	SubP	Object	Type	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE
										PRELIMINARY	
7900.00						RESERVE FOR CONTINGENCIES					
73-00-02-8200-0306-7900.00-6960							3,440		.00	3,440	
* TOTAL: 7900.00 *							3,440		.00	3,440	
*** TOTAL: 7000 ***							3,440		.00	3,440	
TOTAL: 1000-7999							74,769	1.00	65,389.36	74,070	1.00

72 San Bernardino Community Col  
 ST.CENTER FEE FUND BY SITE

DEVELOPMENT BUDGET REPORT

#J1913 BD0510

09/07/11

FU: 73 STUDENT BODY CENTER FEE FUND SUMMARY

ACCOUNT CLASSIFICATION							FY 10-11		FY 10-11	FY 11-12		
Fu	Ls	Si	Prog	SubP	Object	Type	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	
-----							-----		-----		-----	
TOTAL: 8000-8999							245,500		242,662.53	249,070		
TOTAL: 1000-5999							215,093	2.00	182,173.45	213,829	2.00	
TOTAL: 1000-6999							247,322	2.00	201,124.59	234,073	2.00	
TOTAL: 1000-7999							350,762	2.00	201,124.59	276,070	2.00	

FU: 74 KVCR FUND

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	1,378,497		1,109,416.87	1,398,089	
8900.00 OTHER FINANCING SOURCES	1,472,152		1,529,982.00	1,659,764	
TOTAL: 8000-8999	2,850,649		2,639,398.87	3,057,853	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	1,320,861	23.00	1,263,580.21	1,429,452	22.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	65,861	0.00	52,220.00	57,000	0.00
*** TOTAL: 2000 ***	1,386,722	23.00	1,315,800.21	1,486,452	22.00
3200.00 CLASSIFIED RETIREMENT	145,707	0.00	136,436.18	156,138	0.00
3300.00 OASDHI/FICA	105,023	0.00	96,170.59	112,558	0.00
3400.00 HEALTH AND WELFARE BENEFITS	172,090	0.00	191,409.36	231,232	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	9,885	0.00	9,602.86	23,820	0.00
3600.00 WORKERS COMPENSATION INSURANCE	23,100	0.00	23,800.00	31,500	0.00
3900.00 OTHER BENEFITS	4,407	0.00	4,431.15	7,536	0.00
*** TOTAL: 3000 ***	460,212	0.00	461,850.14	562,784	0.00
4500.00 NONINSTRUCTIONAL SUPPLIES	6,865		4,461.87	6,120	
*** TOTAL: 4000 ***	6,865		4,461.87	6,120	
5100.00 PERSON&CONSULTANT SVC-DIST USE	12,000		7,000.00	5,000	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	35,427		24,677.95	43,391	
5400.00 INSURANCES - DISTRICT USE	6,485		6,485.00	7,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	220,583		166,574.67	198,884	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	54,962		47,700.72	52,282	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	98,499		82,285.29	78,000	
5800.00 OTHER OPERATING EXP-DIST. USE	565,293		521,092.58	614,340	
*** TOTAL: 5000 ***	993,249		855,816.21	998,897	
TOTAL: 1000-5999	2,847,048	23.00	2,637,928.43	3,054,253	22.00
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	0		.00	5,000	
*** TOTAL: 6000 ***	0		.00	5,000	
TOTAL: 1000-6999	2,847,048	23.00	2,637,928.43	3,059,253	22.00

72 San Bernardino Community Col  
KVCR

DEVELOPMENT BUDGET REPORT

#J1916 BD0510

09/07/11

FU: 74 KVCR FUND

SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	2,850,649		2,639,398.87	3,057,853	
TOTAL: 1000-5999	2,847,048	23.00	2,637,928.43	3,054,253	22.00
TOTAL: 1000-6999	2,847,048	23.00	2,637,928.43	3,059,253	22.00
TOTAL: 1000-7999	2,847,048	23.00	2,637,928.43	3,059,253	22.00

FU: 76 INVSTMT TRUST FUND-SAN MANUEL

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	1,430,681		502,143.55	2,503,000	
TOTAL: 8000-8999	1,430,681		502,143.55	2,503,000	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	1,051,640	0.00	121,982.40	508,897	7.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	32,000	0.00	.00	32,000	0.00
*** TOTAL: 2000 ***	1,083,640	0.00	121,982.40	540,897	7.00
3200.00 CLASSIFIED RETIREMENT	117,357	0.00	13,060.66	55,586	0.00
3300.00 OASDHI/FICA	80,437	0.00	9,309.25	40,231	0.00
3400.00 HEALTH AND WELFARE BENEFITS	126,547	0.00	13,645.44	84,399	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	7,100	0.00	876.20	8,467	0.00
3600.00 WORKERS COMPENSATION INSURANCE	14,400	0.00	2,100.00	10,500	0.00
3900.00 OTHER BENEFITS	1,200	0.00	97.44	512	0.00
*** TOTAL: 3000 ***	347,041	0.00	39,088.99	199,695	0.00
TOTAL: 1000-5999	1,430,681	0.00	161,071.39	740,592	7.00

72 San Bernardino Community Col  
TRUST FUND-SAN MANUEL DONATION

DEVELOPMENT BUDGET REPORT

#J1917 BD0510

09/07/11

FU: 76 INVSTMT TRUST FUND-SAN MANUEL SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	1,430,681	0.00	502,143.55	2,503,000	0.00
TOTAL: 1000-5999	1,430,681	0.00	161,071.39	740,592	7.00
TOTAL: 1000-6999	1,430,681	0.00	161,071.39	740,592	7.00
TOTAL: 1000-7999	1,430,681	0.00	161,071.39	740,592	7.00

FU: 78 SELF INSURANCE-LIABILITY&PROP

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8860.00 INTEREST INCOME	3,500		4,543.08	3,500	
8980.00 INCOMING TRANSFERS	550,000		550,000.00	750,000	
TOTAL: 8000-8999	553,500		554,543.08	753,500	
5120.00 OTHER CONTRACTS/OUTSIDE SERVIC	85,000		13,368.46	20,000	
5420.00 LIABILITY INSURANCE	500,000		479,236.00	600,000	
5850.00 SELF-INSURANCE CLAIMS	150,000		96,883.31	150,000	
*** TOTAL: 5000 ***	735,000		589,487.77	770,000	
TOTAL: 1000-5999	735,000		589,487.77	770,000	
7900.00 RESERVE FOR CONTINGENCIES	25,000		.00	25,000	
*** TOTAL: 7000 ***	25,000		.00	25,000	
TOTAL: 1000-7999	760,000		589,487.77	795,000	

72 San Bernardino Community Col  
SELF-INSURANCE-PROP/LIABILITY

DEVELOPMENT BUDGET REPORT

#J1919 BD0510

09/07/11

FU: 78 SELF INSURANCE-LIABILITY&PROP SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	553,500		554,543.08	753,500	
TOTAL: 1000-5999	735,000		589,487.77	770,000	
TOTAL: 1000-6999	735,000		589,487.77	770,000	
TOTAL: 1000-7999	760,000		589,487.77	795,000	

FU: 84 WORKERS COMPENSATION FUND

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8839.00 OTHER CONTRACT SERVICES	900,000		831,200.00	1,100,000	
8860.00 INTEREST INCOME	60,000		46,897.25	55,000	
8890.00 OTHER LOCAL REVENUES	330,000		266,647.15	250,000	
TOTAL: 8000-8999	1,290,000		1,144,744.40	1,405,000	
5120.00 OTHER CONTRACTS/OUTSIDE SERVIC	130,000		152,600.00	168,000	
5420.00 LIABILITY INSURANCE	120,000		105,076.00	120,000	
5809.00 OTHER EXPENSES & FEES	10,000		5,740.96	7,000	
5850.00 SELF-INSURANCE CLAIMS	800,000		518,842.62	563,000	
*** TOTAL: 5000 ***	1,060,000		782,259.58	858,000	
TOTAL: 1000-5999	1,060,000		782,259.58	858,000	
7900.00 RESERVE FOR CONTINGENCIES	500,000		.00	500,000	
*** TOTAL: 7000 ***	500,000		.00	500,000	
TOTAL: 1000-7999	1,560,000		782,259.58	1,358,000	

72 San Bernardino Community Col  
SELF-INSURANCE-WORKERS COMP

DEVELOPMENT BUDGET REPORT

#J1920 BD0510

09/07/11

FU: 84 WORKERS COMPENSATION FUND SUMMARY

SUMMARY BY OBJECT	FY 10-11		FY 10-11 EXPENSES	FY 11-12 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	1,290,000		1,144,744.40	1,405,000	
TOTAL: 1000-5999	1,060,000		782,259.58	858,000	
TOTAL: 1000-6999	1,060,000		782,259.58	858,000	
TOTAL: 1000-7999	1,560,000		782,259.58	1,358,000	