

# FINAL BUDGET

Fiscal Year 2013



SAN BERNARDINO  
COMMUNITY  
COLLEGE  
DISTRICT

114 S. Del Rosa Drive · San Bernardino, CA  
[www.SBCCD.org](http://www.SBCCD.org) · 909-382-4000



# FINAL BUDGET

Fiscal Year 2013



# Principal Officials

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Dr. Cheryl Marshall, Interim President, Crafton Hills College

Promoting 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.

## The Government Finance Officers Association of the United States and Canada (GFOA)

presented a  
Distinguished Budget  
Presentation Award to the  
San Bernardino  
Community College  
District for its annual  
budget for the  
fiscal year  
beginning  
July 1, 2011.  
In order to  
receive this  
award, a  
governmental  
unit must  
publish a budget  
document that  
meets program criteria  
as a policy document, as  
an operations guide, as a  
financial plan, and as a communication device.



This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



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September 6, 2012

Dear Members of the Board of Trustees:

I am pleased to present the final budget for fiscal year ending June 30, 2013. 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 of Trustees.

The significant reductions in state funding of recent years are compounded by continued budget challenges for fiscal year 2012-13, which are likely to continue for the foreseeable future. As such, the priorities for the budget year are not too dissimilar from last year. The principal issues we continue to face in developing this budget include legislative and economic challenges. As you may know, the Governor has a budget that includes a tax initiative on the November 2012 ballot. It includes an assumed “trigger cut” to the budget if the initiative does not pass. The funded full-time equivalent students (FTES) if the tax initiative passes is estimated to be 13,182, resulting in an increase in revenue from the state of approximately \$530,000 or 0.7%. The funded FTES if the tax initiative does not pass is estimated to be 12,115, resulting in a decrease in revenue of \$4.3 million or 6.5%.

In addition to the revenue challenges and the uncertainty of the November election, we are experiencing significant expenditure challenges. They include significant increases in the cost of health benefit premiums, maintaining “step and column” salary increases, maintaining compliance with other post-retirement benefit liabilities, and other expenditures subject to normal inflationary increases.

So you may ask, “What actions are we taking to address these issues?” Our financial plans for 2012-2013, and beyond, address the need to have a completely balanced budget by July 1, 2013, whether or not the Governor’s tax initiative passes on election day. The final budget plan reflects various phases of reduction required to achieve that goal. To address the uncertainty of the November election, the District is targeting enrollment to be 12,652 FTES, 530 FTES less than the scenario where the taxes pass and 537 FTES more than the scenario where the taxes do not pass. The strategy is to approximately split the estimated difference between the two scenarios heading into November, knowing that the District will have to make an adjustment in spring. We believe it is more prudent to plan on adding or cutting up to 600 FTES in spring of 2013 rather than trying to add or cut up to 1,200 FTES.

We will achieve savings through a continued selective hiring freeze, where each full-time position is reviewed and approved by Chancellor’s Cabinet prior to recruitment. While the priority positions are determined by processes at each college and the District Office, the decision to actually fill positions is made at the Cabinet level so there is a shared accountability for each position’s impact on the overall District budget.

This summer, the Board of Trustees approved a District-wide reorganization plan which will save approximately \$1 million in salary and benefits for this fiscal year. The plan includes eliminating certain

positions, not filling other positions, and shifting workload to yet other positions. This reorganization plan will save about 250 classes from being cut from the schedule this year. Additionally, the Board also adopted a series of budget directives 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 while pursuing our highest priorities, goals, and objectives. No layoffs of full-time or part-time contract employees have been recommended as a result of District finances.

Historically, KVCR TV/Radio has been allocated about \$1.7 million in Unrestricted General Funds each year. For 2012-2013, this amount has been reduced to \$960,000 by decreasing planned expenditures and increased planned fundraising income from grants, memberships, and sponsorships. There is a commitment from staff to reduce that support to zero over the next year or two as other sources of income increase and further expenditure savings are applied.

If the Governor's tax initiative fails in November and the District is allocated the \$4.9 million "trigger" cut, we will need to take further steps to balance the budget by July 1, 2013. This is very likely to include further reductions in class sections, a possible freeze in salaries, a restructuring of health benefits, and, as a last resort, furloughs and layoffs. These last items require negotiations with our bargaining units and while nobody, including the Board of Trustees, the Administration, or the staff, wants to consider any of these painful options, we must keep all options available to us as we consider keeping our great education system sustainable for the generations to come.

This budget assumes a 3.53% decrease in Unrestricted General Fund revenues and a 3.37% decrease in expenditures and other financing sources compared to last year. The budget assumes an 11.91% increase in health and welfare benefit costs as well as contractual "step and column" salary increases, and implementation of the goals and objectives of the District's strategic plan. The fund balance (reserve) for the Unrestricted General Fund is estimated to decrease \$4.2 million to an estimated \$17.3 million on June 30, 2013, or 23.7% of the expenditure and other financing sources budget. The Board has set 15% as the minimum requirement while the State has a 5% minimum requirement.

The 15% Board minimum requirement for the fund balance has taken on a new significance in recent years with the state deferring funding of the community colleges into the next fiscal year as part of the budget savings measures. This has caused the District to advance funds up to about \$20 million to cover the operating cost of doing business. This includes making payroll and paying vendors. In addition to relying on our fund balance to front-fund our state appropriation, we have borrowed funds from the County Treasury. It is important to recognize that the fund balance is not only the District's reserve but also our cash flow funding pot.

We are grateful to our faculty and staff who continue to work collegially through the District and college processes to accommodate the state funding reductions. Each college has a local process for developing their strategic plans, educational plans and other planning processes that help to guide them through these perilous times. Also, each campus and the District offices have a Program Review process which helps to assess each program's accountability to its shareholders and identify the highest priority budget needs to achieve its annual goals. It is through these processes that decisions are made to allocate funds to one area over the other area, reflecting the priorities that require the resources.

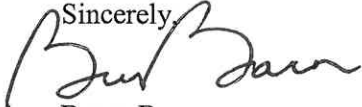
As I stated in my opening address at In Service day, while we work collegially to determine how to develop a balanced budget by July 1, 2013, this year's budget will require a contribution from the reserve. We must begin balancing our budget without using the fund balance for Fiscal Year 2013-2014. We must continue to reinvent ourselves. This means that we must continue to look carefully at how we are organized and how we are delivering services to determine if we are effective and efficient. We must



continue to look carefully at new revenue opportunities that will continue to supplement our state appropriations. And we must continue to look further at 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.

This budget demonstrates our commitment 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 Corporate Training Center, and KVCR. We sincerely hope that our students continue their learning to enhance their skills, improve their employment opportunities, achieve their educational goals, and just have fun!

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce Baron", written in a cursive style.

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. This budget has been constructed to match District resources with those goals and objectives.

### State Budget Update

*Board of Governors, July 2012*

#### **Budget Update: 2012-13 Enacted Budget<sup>1</sup>**

For the second year in a row, the state enacted an on-time budget. For the second year in a row, the approved budget relies on midyear trigger cuts to make the plan financeable if revenues fail to meet estimates. While the 2011-12 budget approved trigger cuts [acted] as a check against overly optimistic revenue assumptions, the 2012-13 budget relies on voter approval of a November ballot initiative to fund essentially a stay-the-course budget for public education. If the ballot initiative fails, the axe will primarily fall on education to keep expenditures aligned with revenues.

The approved budget (AB 1464) solves what was identified by the Administration as a \$15.7 billion problem, as scored at the May Revision. To close the gap, the Budget Act enacts spending reductions totaling \$8.1 billion, assumes approximately \$6 billion in new revenues through voter approval of the ballot initiative, and \$2.5 billion in other solutions (e.g., fund transfers, loan repayment delays, etc.). These solutions close the identified gap and provide for a reserve of \$948 million. Assuming successful passage of the ballot initiative, state General Fund expenditures are estimated at \$91.3 billion, which is about \$4 billion more than the 2011-12 fiscal year but \$11 billion lower than the 2007-08 fiscal year.

#### **Taxes and Trigger Cuts**

Once again, the Legislature and the Administration have returned to the trigger cut well. In order to avoid nearly \$6 billion in painful midyear reductions (the vast majority in education), voters will have to approve the Governor's proposed tax increases at the November ballot. If approved, the Schools and Local Public Safety Protection Act would raise income taxes on high-income taxpayers for seven years and would raise the state sales tax by one-quarter percent for four years. It's estimated that the measure would raise about \$8.5 billion in revenues for the 2012-13 fiscal year.

If voters reject the initiative, the following reductions will be implemented as of January 1, 2013:

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<sup>1</sup> Troy, Dan. "2012-13 Final Budget." Message to SO2CBO@Listserv.CCCNext.Net. 07/03/2012. E-mail.

- \$5.4 billion from Proposition 98 (more detail below).
- \$250 million from UC.
- \$250 million from CSU.
- \$50 million from Developmental Services.
- \$20 million from grants to Local Police Departments.
- \$10 million from the Department of Forestry and Fire Protection.
- \$17.6 million from various other programs, including flood protection, state parks, and the Department of Justice.

### Education Highlights

**Proposition 98** – For the 2012-13 fiscal year, K-14 Proposition 98 is funded at a total of \$53.6 billion (\$36.8 billion in General Fund). Successful passage of the November ballot initiative leads to an overall Prop 98 increase of \$2.9 billion. This provides sufficient funding to keep levels of school funding relatively flat, pay down approximately \$2.2 billion in deferrals, and fund the Quality Education Investment Act (QEIA) program within the minimum guarantee. The Department of Finance notes that successful passage of the ballot initiative would lead to a projected total growth of \$17.2 billion over the next four years. While this would not represent dramatic growth, at least the K-14 would slowly begin to reverse years of harmful reductions.

**K-12** – By and large, this is a stay the course budget for K-12. The new funding provided if the ballot initiative passes will primarily go toward paying down deferrals (approximately \$2.1 billion). The budget also augments categorical funding for charter schools (\$53.7 million) to reflect the growth in that population. The budget also assumes the K-12 General Fund obligations will be offset by \$1.3 billion in assets previously held by Redevelopment Agencies. A new mandates block grant would provide districts with \$28 per unit of average daily attendance (ADA) in lieu of submitting reimbursement claims to the State Controller. If the ballot initiative fails, K-12 would experience programmatic reductions totaling approximately \$4.8 billion. This would involve loss of the deferral buy down funding and an additional cut to general purpose funding. Districts would be authorized to negotiate a reduction of up to 15 days from the calendar in the 2012-13 and 2013-14 fiscal years to achieve savings.

**UC/CSU** – The Budget provides some new flexibility for both UC and CSU by eliminating some traditional set-asides and restrictions and by not identifying enrollment targets. A trailer bill agreement would also provide \$125 million to each segment in the 2013-14 fiscal year if student fees are not raised in 2012-13. This deal is contingent upon successful passage of the ballot initiative. If the initiative fails, the UC and CSU would experience midyear reductions of \$250 million each, and would not receive the \$125 million payments in 2013-14 even if fees were held steady.

**Cal Grants** – The budget achieves savings in the Cal Grants program by restricting eligibility to institutions that 1) have a graduation rate of at least 30 percent and 2) have a cohort default rate no worse than 15.5 percent (these requirements will not apply to institutions – such as community colleges – in which fewer than 40 percent of students avail themselves of federal loans). Through a line-item veto, the Governor also imposed a 5 percent across-the-board reduction on maximum awards, so, for example, Cal Grant B access awards have been reduced from \$1,551 to \$1,473. Various additional restrictions and award reductions for students attending private, for-profit schools were approved that will begin to phase in during the 2013-14 fiscal year.

### California Community Colleges

The major components of the 2012-13 CCC budget are:

- No new reductions unless the November ballot fails.
- \$50 million in growth funding to help restore some of the FTES lost in recent years.
- \$159.9 million to buy down system deferrals.
- No change to categorical programs, as the Governor's consolidation proposal was rejected.
- No repeal of SB 361, as the Legislature also rejected the Governor's proposal to revise our general

apportionment system.

- Approval of a new mandates block grant. Districts opting into the block grant will receive \$28 per FTES to cover compliance costs incurred during the 2012-13 fiscal year. Otherwise, districts may go through the normal claiming process for reimbursement at a later date. Districts must make their selection known to the Chancellor's Office by September 30.
- Full hold harmless protection from any shortages in RDA-related revenues, both in the current year and budget year. This alleviates a major risk to CCC budgets, as shortages in these funds (\$116 million in 2011-12 and \$341 million in 2012-13) could otherwise have resulted in massive deficits.

As noted above, if the November initiative fails, K-14 education is slated for a trigger cut of nearly \$5.4 billion. The CCCs would lose the \$209.9 million in new funding approved in the budget (\$50 million for growth/restoration and \$159.9 million for deferral repayments) and would take an additional base cut of \$338.6 million (nearly 7.5%). Similar to language included for base cuts made in the 2009 and 2011 Budget Acts, this base cut will be allocated as a workload reduction with legislative intent that community college districts will prioritize courses relating to transfer, career technical education, and basic skills.

Clearly, this trigger cut would be a devastating hit to our colleges, and districts need to budget carefully to account for this potential midyear reduction.

### **Conclusion: A Year of Risk**

The state's economic recovery is slow and that fact is reflected in the 2012 Budget Act. All hope for avoiding funding reductions is reliant upon the will of the voters in November. The risk of midyear trigger cuts is certainly the system's most dire risk, but it is by no means the only one.

While we have statutory protection from RDA-related property tax shortages, any significant shortage would create a budget problem for the state that could result in additional CCC reductions. Troublingly, the state is pushing a major cash crunch onto the CCCs. CCCs will receive only about 40 percent of the General Fund cash through the first 5 months of the 2012-13 fiscal year as was received during the first 5 months of the 2011-12 fiscal year. Even if the ballot initiative passes, districts will receive about 40 percent of their annual General Fund money in June. This makes managing cash flow a difficult juggling act even under the best of circumstances. Of course, districts should be prepared for midyear trigger cuts, but they will also need to have sufficient reserves available to ride out the slow flow of state General Fund allocations and handle other risks and emergencies that may arise at either the state or local level.

## **Budget Assumptions**

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

- State funds enrollment of 12,652 full-time equivalent students (FTES).
- No cost-of-living adjustment (COLA) or additional funding for growth.
- 11.91% increase in health and welfare benefits.
- Deferral of \$750,000 of GASB 45 liability into fiscal year 2013.
- \$15.4 million deferral of state apportionment for budget year 2013 into fiscal year 2014.
- \$770,000 net contribution from the Crafton Hills College Solar Farm.
- \$740,000 decrease in KVCR General Fund support.

## **Enrollment**

For 2011-12, the State funded the District 13,065 FTES. Actual enrollment was 13,736 FTES – 9,595 for San Bernardino Valley College (SBVC) and 4,141 for Crafton Hills College (CHC). This is 671 FTES, or 5.1%, over the funded amount from the State.



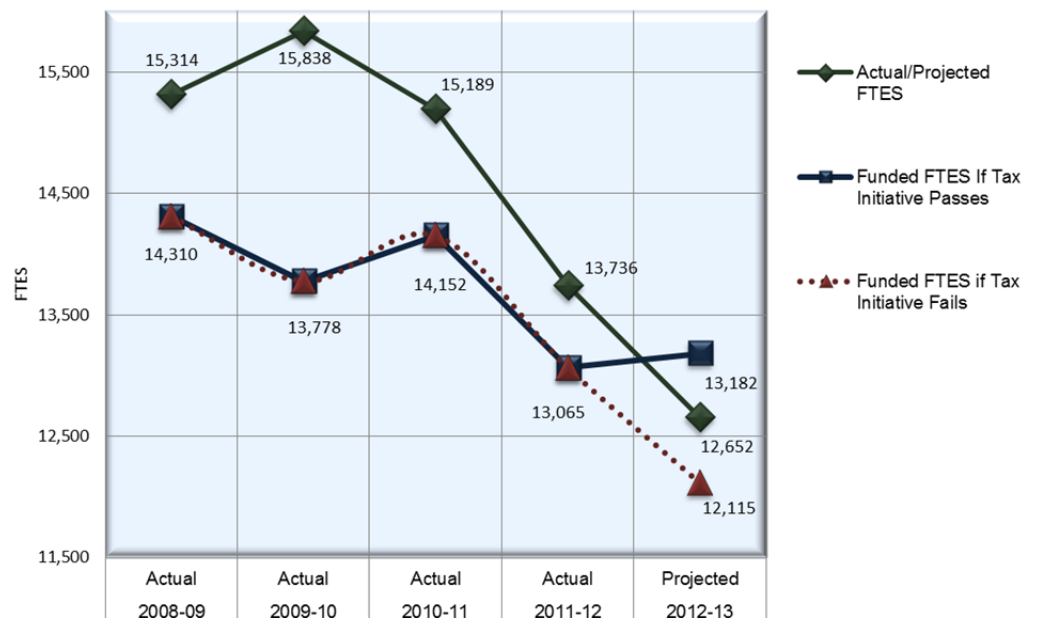
For 2012-13, the State is funding enrollment of approximately 13,182 FTES, an increase of 0.90% compared to 2011-12. Under the scenario of a trigger cut, the State is funding enrollment of approximately 12,115 FTES, a decrease of 7.27% compared to 2011-2012.

The District has determined the target enrollment for its 2012-13 budget to be 12,652 FTES – 8,856 for SBVC and 3,796 for CHC. This is 530 FTES (4.0%) under the funded FTES amount from the State assuming the tax initiative passes, and 537 FTES (4.4%) over the funded FTES amount from the State assuming the tax initiative fails.

The enrollment target of 12,652 FTES is intended to provide the District flexibility to react to a mid-year trigger cut in the event the Governor's tax initiative does not pass. In the event the tax initiative passes, classes would be added in the spring semester to the amount funded by the state. If the tax initiative does not pass, the district would then cut classes in the spring semester to limit the amount required from the fund balance to balance the budget. 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)

	FTES	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Projected
<b>Actual/ Projected FTES</b>	SBVC	10,728	11,052	10,506	9,595	8,856
	CHC	4,586	4,786	4,683	4,141	3,796
	District Total	15,314	15,838	15,189	13,736	12,652
<b>If Tax Initiative Passes</b>	Total Funded FTES	14,310	13,778	14,152	13,065	13,182
	Actual over Funded	1,004	2,060	1,037	671	(530)
	% FTES Over Funded	7.0	15.0	7.3	5.1	(4.0)
<b>If Tax Initiative Fails</b>	Total Funded FTES	14,310	13,778	14,152	13,065	12,115
	Actual over Funded	1,004	2,060	1,037	671	537
	% FTES Over Funded	7.0	15.0	7.3	5.1	4.4



## Revenues

Federal, state, and local revenues for all funds, excluding transfers, are budgeted at \$139,087,145, a decrease of \$1,519,157 (-1.08%) compared to last year's actual of \$140,606,301.

Federal revenues are budgeted at \$31,728,319, an increase of \$2,986,592 (10.39%) compared to last year's actual of \$28,741,727. This is primarily due to increases of \$2.6 million in Title V funding.

State revenues are budgeted at \$63,295,688, a decrease of \$441,046 (-0.69%) compared to last year's actual of \$63,736,734. This is primarily due to a decrease of \$1 million in state apportionment.

Local revenues are budgeted at \$44,063,137 a decrease of \$4,064,702 (-8.45%) compared to last year's actual of \$48,127,839. This is primarily due to a decrease of \$7.75 million in local property taxes for the Bond Interest and Redemption Fund and an increase of \$3.1 million in other local revenues.

## Expenditures

Expenditures for all funds for the budget year, excluding transfers and capital outlay, are budgeted at \$107,712,157 an increase of \$17.8 million compared to last year's actual of \$89,915,157. Approximately \$4.1 million of the increase are in the General Fund, Unrestricted, while approximately \$13.7 million of the increase are in restricted funds.

The \$4.1 million change in the General Fund, Unrestricted is primarily due to increases of \$550,000 in academic salaries, \$1.3 million in classified salaries, and \$1.4 million in employee benefits. The \$13.7 million change in the restricted funds is primarily due to \$4.6 million in other expenses and services in the General Fund, Restricted; \$2.7 million in other expenses and services in Other Special Revenues; and \$3.8 million in other expenses and services in Revenue Bond Construction.

This year, the District will implement a series of cost cutting measures. It will manage enrollment, fill only mission-critical vacant positions, and implement a series of other cost cutting actions at each site. The District will follow the Board's directive of developing transition plans in 2012-13 to minimize or mitigate future utilization of fund balance.

## Capital Expenditures

\$67.4 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 2012, projects scheduled to be designed or constructed next year are as follows:



- Americans with Disabilities Act Upgrades
- Central Plant and Campuswide Infrastructure
- New Athletic/PE Facility/Stadium

- Business Building Renovation
- Auditorium Renovation



- New Science Building
- New Crafton Center (One Stop Student Center)
- New Occupational Education Building #2
- New Physical Education Building
- LADM Labs, Offices & Lecture Renovation

- Student Services A Seismic Upgrade and Renovation
- College Center Seismic Upgrade and Renovation
- Performing Arts Center Seismic Upgrade and Renovation
- Maintenance & Operations Renovation

## Other Financing Sources

Net other financing sources for all funds are budgeted at \$52,190,170, an increase of \$2,961,216 compared to last year's actual of \$49,228,954. This is the net of incoming transfers and other outgo. This is primarily due to a decrease of \$6.8 million in incoming transfers and a decrease of \$3.8 million in other outgo.

## 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 2012, the unrestricted general fund balance was \$21.5 million, or 28.5% of the total unrestricted general fund expenditure budget. Approximately \$4.2 million will be used to balance the budget for fiscal year 2013. The unrestricted general fund balance is expected to end the year at \$17.3 million, or 23.7% of the total unrestricted general fund expenditure budget.

In February 2012, 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 2012-13 to minimize or mitigate future utilization of fund balance.

### DEFERRAL FACTOR

Assuming the District will have \$13.3 million of revenue deferred into fiscal year 2012-13 from the State, the "real" fund balance is expected to be \$4.3 million, or 5.94% of the total unrestricted general fund expenditure budget. If necessary, the District will seek short-term financing from sources such as inter-fund borrowing, 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 Economic Development and Corporate Training (EDCT) division; and its public broadcast system, KVCR TV-FM, by providing high quality, effective and accountable instructional programs and services.



SBVC Media Communications Building

## STRATEGIC DIRECTIONS, GOALS, & OBJECTIVES

### Strategic Directive 1: Institutional Effectiveness

#### Goals

- 1.1 – Implement and integrate decision-making, planning, and resource allocation structures and processes that are collaborative, transparent, evidence-based, effective, and efficient.

#### Objectives

- 1.1.1 – Create structures and processes to ensure effective communication about decision-making and collegial consultation among all District entities, namely, CHC, SBVC, TESS, EDCT, KVCRC, and District Office.

### Strategic Directive 2: Learning Centered Institution for Student Access, Retention and Success

#### Goals

- 2.1 – Ensure access to and delivery of programs, services, and support that meet the diverse needs of students, prospective students, and the community.
- 2.2 – Improve student retention, success, and persistence across the District.
- 2.3 – Achieve excellence in teaching and learning at all district sites through professional development and a continuous improvement process.

#### Objectives

- 2.1.1 – Provide financial and technological support for the facilitation of student access to programs and services.
- 2.2.1 – Provide financial and technological support for the improvement of classroom instruction and student support services.
- 2.2.2 – Develop and implement a District Staffing Plan that includes targets for improvement of full-time/part-time faculty ratios.
- 2.3.1 – Maintain district commitment to professional development at the colleges.
- 2.3.2 – Maintain the district commitment to continuous improvement processes.

### Strategic Directive 3: Resource Management for Efficiency, Effectiveness and Excellence

#### Goals

- 3.1 – Optimize the development, maintenance, and use of resources in accord with applicable plans.

#### Objectives

- 3.1.1 – Evaluate and enhance the system for training employees in accordance with District plans.
- 3.1.2 – Review and refine established processes that support the transparent allocation of resources districtwide.



#### Strategic Directive 4: Enhanced and Informed Governance and Leadership

##### Goals

4.1 – Optimize governance structures and processes throughout the District.

4.2 – Continuously develop leaders among all groups.

##### Objectives

4.1.1 – Periodically evaluate, enhance, and document District collegial consultation structures and processes.

4.1.2 – Periodically evaluate, enhance, and document the functional relationships among District entities.

4.2.1 – Facilitate the development of leaders through professional development.

#### Strategic Directive 5: Inclusive Climate

##### Goals

5.1 – Value diversity and promote inclusiveness among employees, students, and the community.

##### Objectives

5.1.1 – Establish a District mentoring program for all new employees.

5.1.2 – Coordinate districtwide events celebrating diversity for students, employees, and the community.

#### Strategic Directive 6: Community Collaboration and Value

##### Goals

6.1 – Enhance the District's value and image in the communities.

6.2 – Support and expand partnerships with other academic institutions, governmental agencies, and private industry to support the District's and colleges' missions.

##### Objectives

6.1.1 – Develop a comprehensive communications plan, incorporating all sites, to raise the communities' awareness of education and training services.

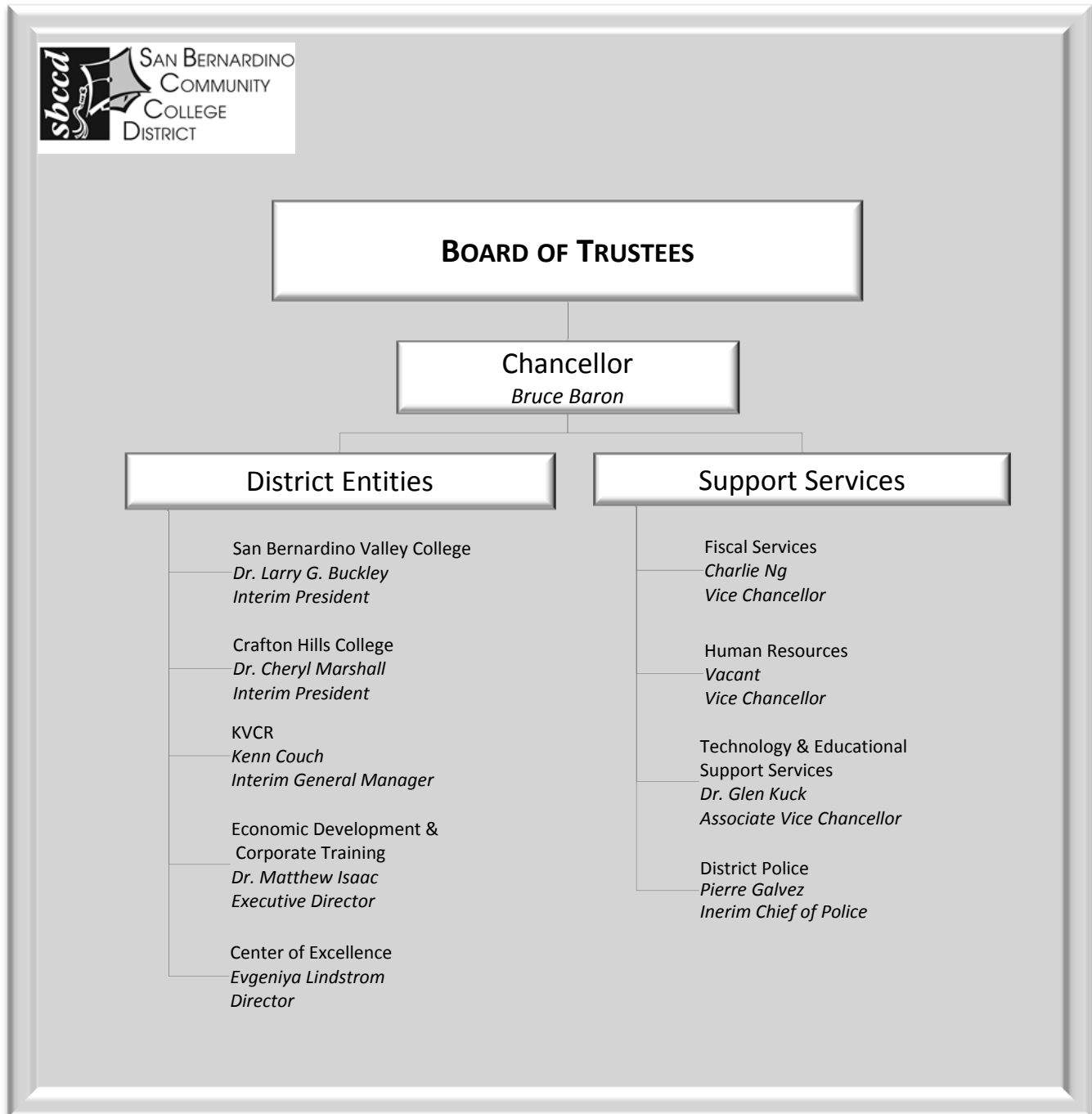
6.2.1 – Support and expand community partnerships.

6.2.2 – Establish a Community Affinity Network to promote and document productive relationships between District employees and organizations in the surrounding communities.

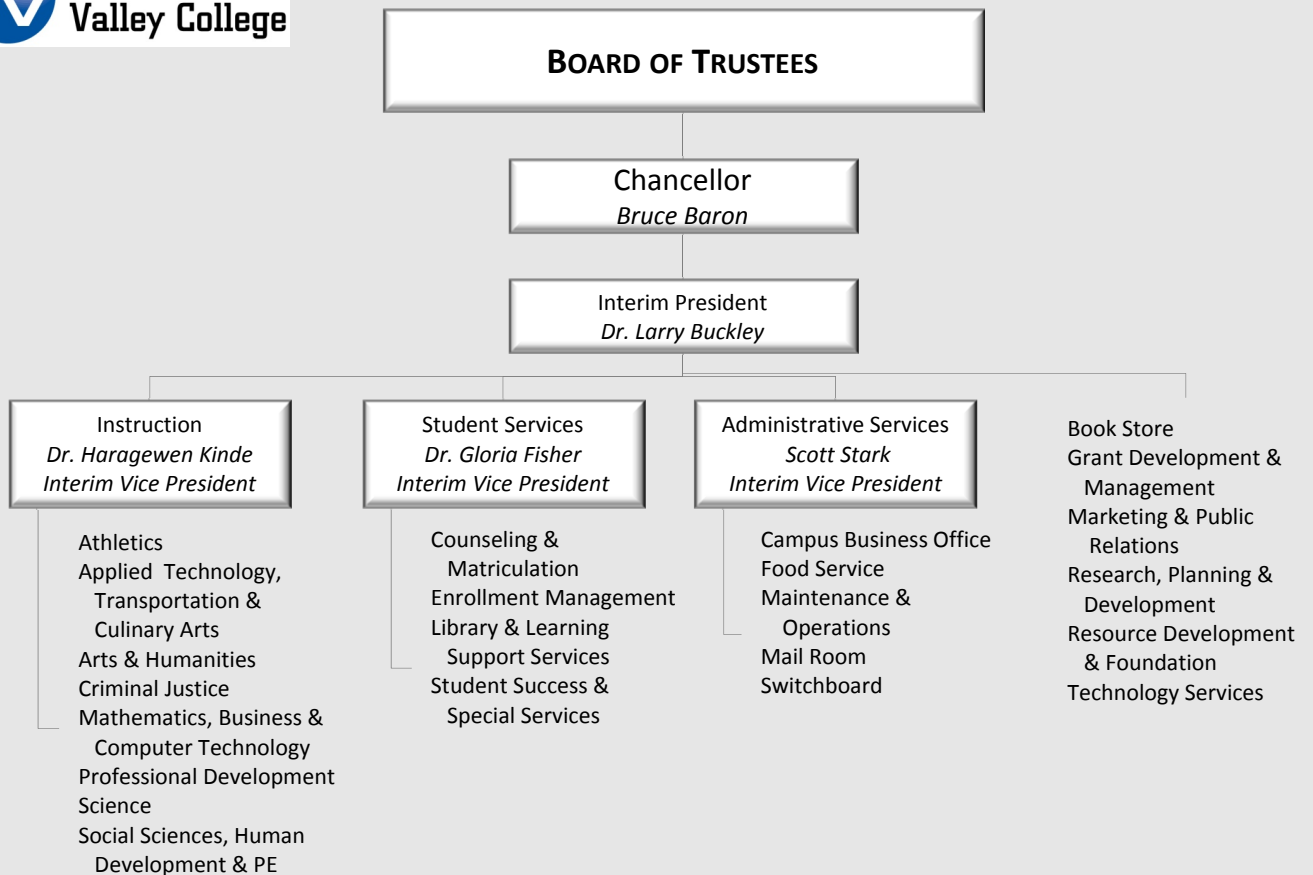
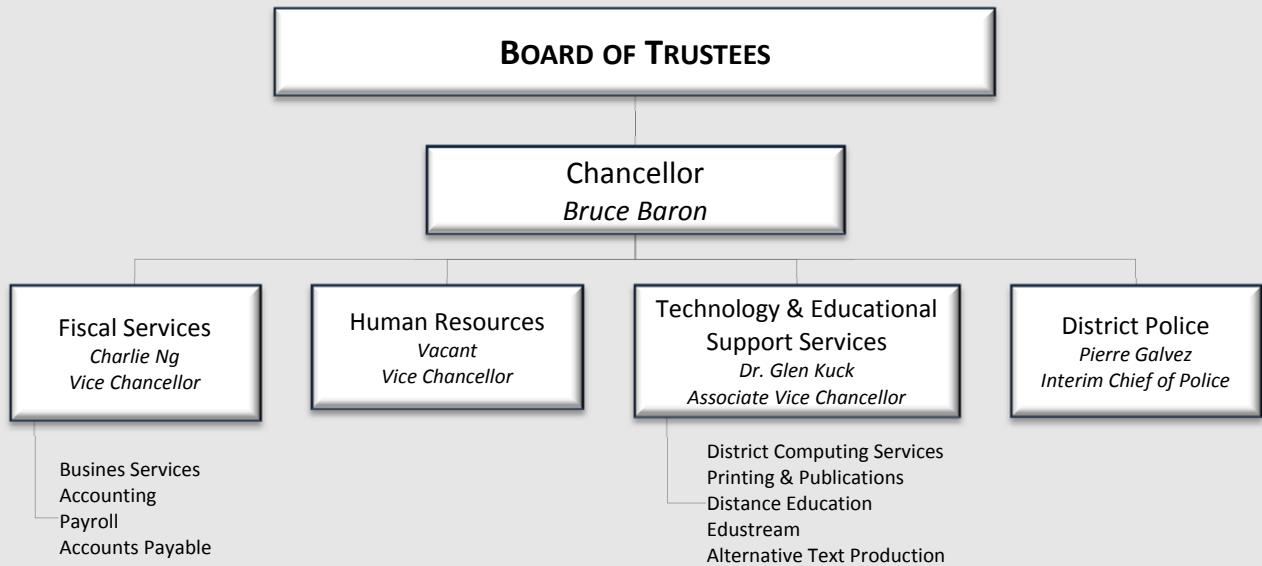
6.2.3 – Support and strengthen Career Pathways.

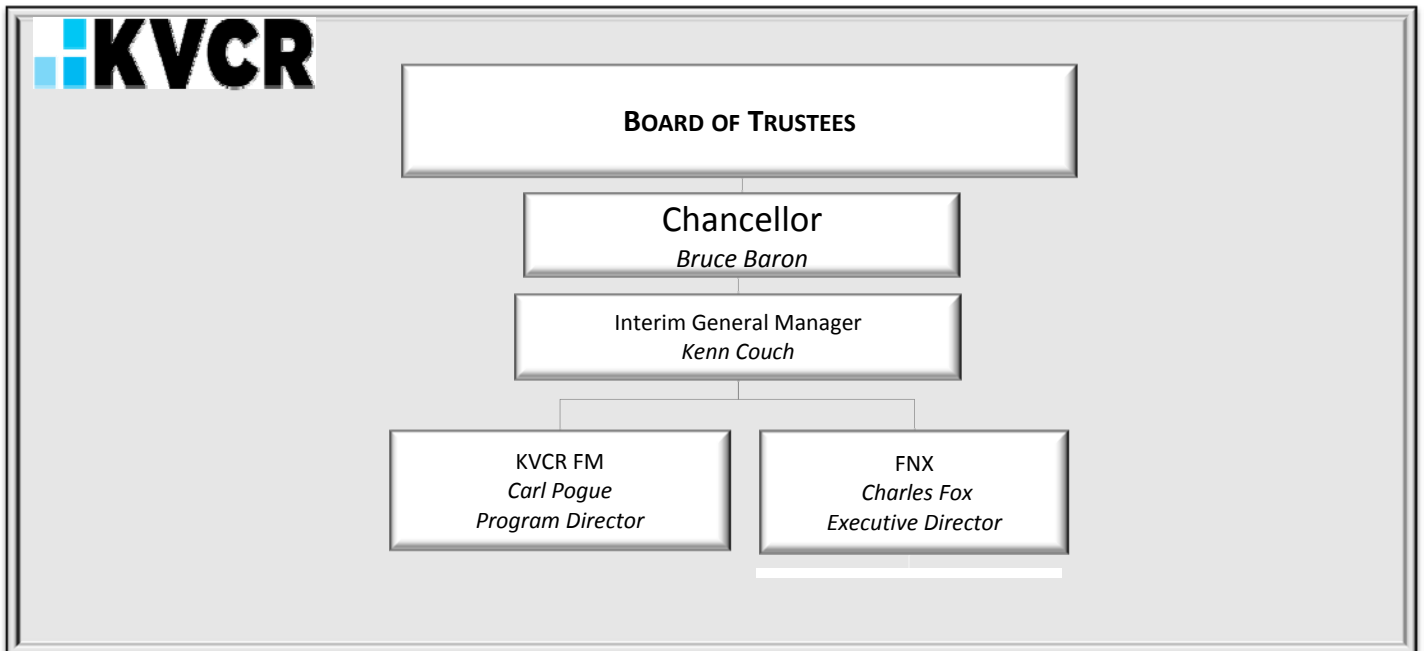
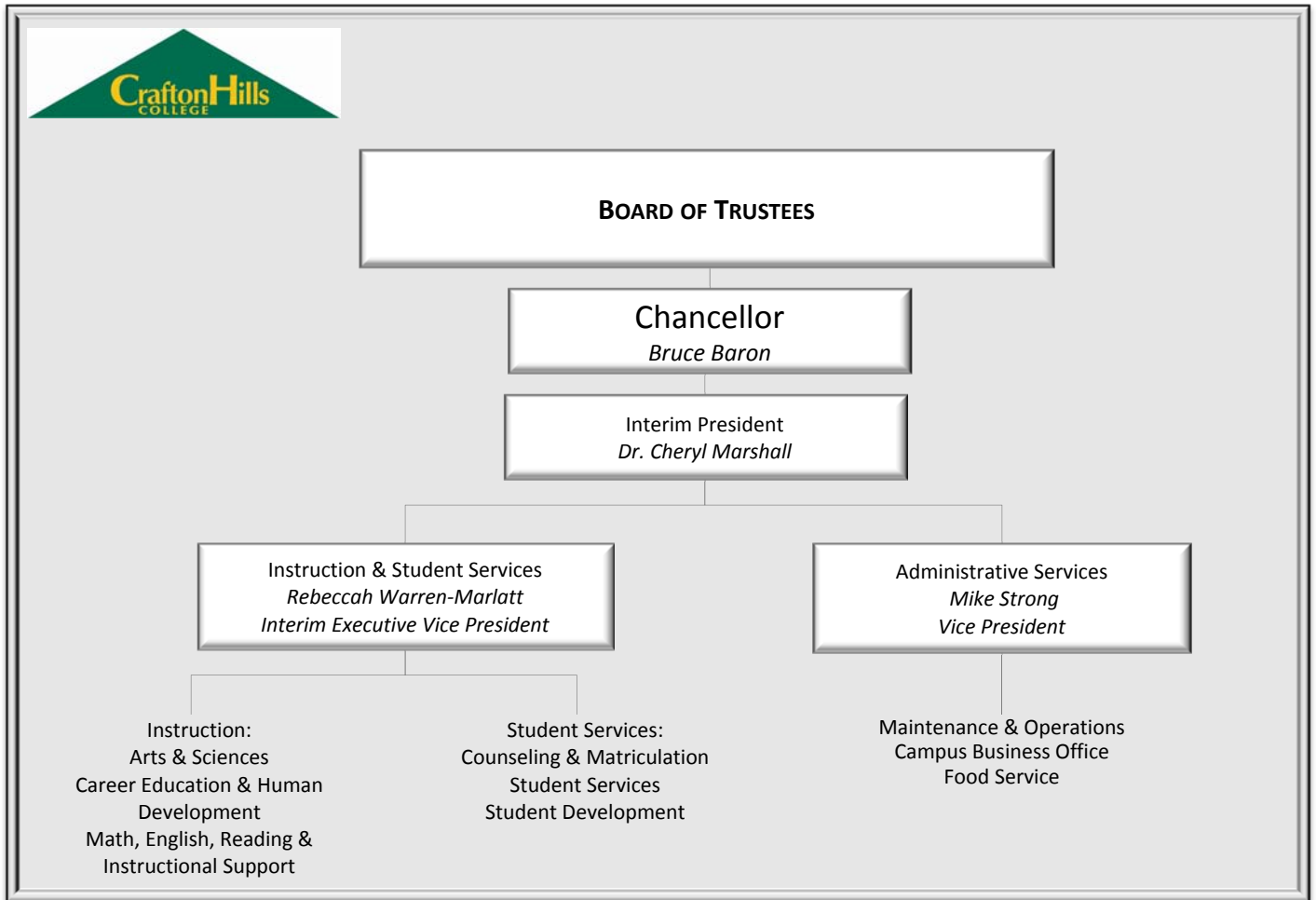
# General Information

## ORGANIZATION CHARTS

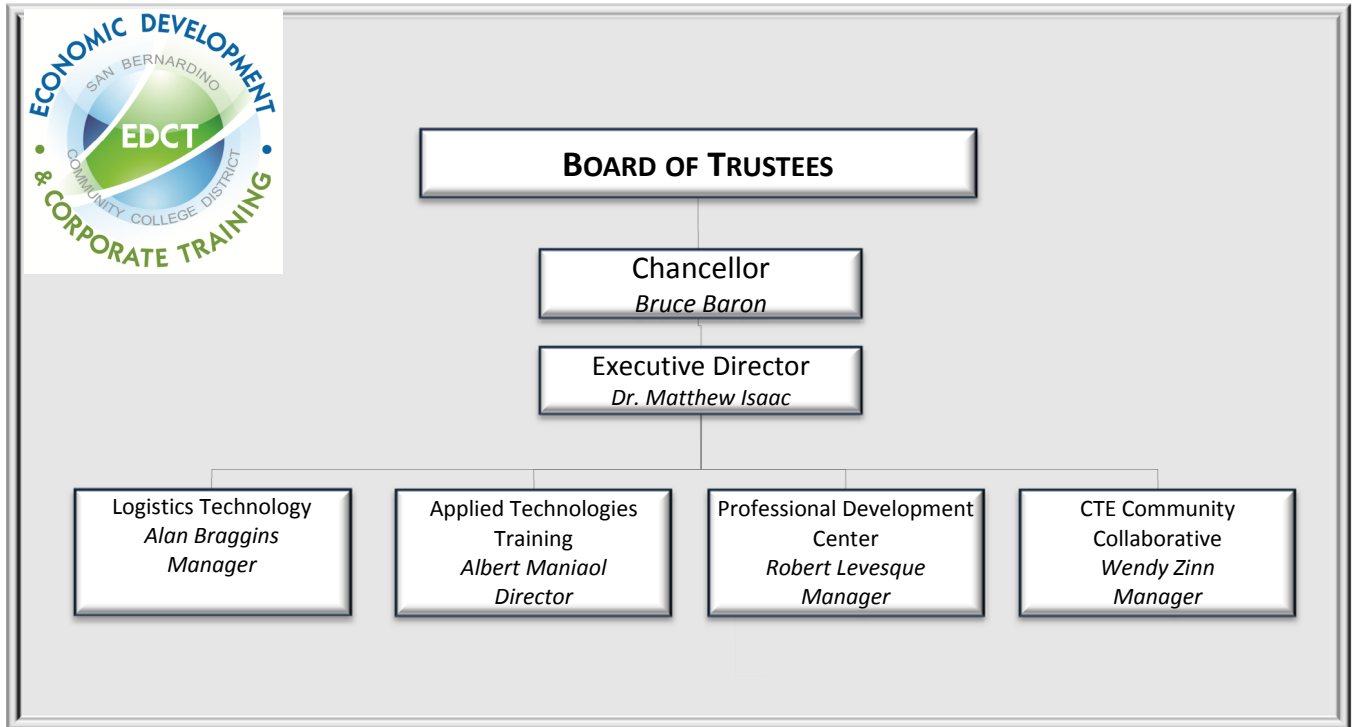


## District Office & Central Services









## 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 and Crafton Hills College; the General Manager of 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 and contracts; facilities planning; shipping and receiving, environmental, health and safety; 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 Planning – 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*

Human Resources is 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 (TESS)*

TESS is responsible for all aspects of technology including infrastructure, phones, and instructional and administrative computing.

## *DISTRICT POLICE*

The police are responsible for the safety and security of students, staff, and property throughout the District.

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

### *INSTRUCTIONAL SERVICES*

The Vice President of Instruction for SBVC is responsible for all instructional matters including educational master planning, accreditation, and eight academic departments. The Executive Vice President of Instruction and Student Services at CHC has three academic departments.



- Arts & Humanities
  - Criminal Justice
  - Applied Technology, Transportation & Culinary Arts
  - Professional Development
  - Social Sciences, Human Development & Physical Education
  - Mathematics, Business & Computer Technology
  - Science
  - Athletics
- Arts & Sciences
  - Career Education & Human Development
  - Math, English, Reading & Instructional Support

### *STUDENT SERVICES*

The Vice President of Student Services for SBVC and the Executive Vice President of Instruction and Student Services at CHC are responsible for all student services matters including counseling and matriculation, student development and success, and special services.

- 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*

This division affords students library and learning resource services. At SBVC, library services are led by the Vice President of Student Services; and at CHC, they are led by the Executive Vice President of Instruction and Student Services.

#### *TRANSFER CENTER*

This center provides information and guidance about transfer opportunities, as well as support for the transfer process. At CHC, the transfer center is led by the Executive Vice President of Instruction and Student Services, and at SBVC, the transfer center is led 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.

- 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, including TV, FM radio, cable and internet. They serve 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 Coachella Valley. In September 2011, through a partnership between the San Manuel Band of Mission Indians and KVCR, FNX: First Nations Experience Television was launched in Southern California. FNX is the first American Indian TV channel in the United States and features authentic voices and stories reflecting the reality of Indigenous Peoples worldwide.

## **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.

### *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.

## **Regional Center of Excellence (COE)**

The COE provides market intelligence, Environmental Scanning services, partnership development and technical support for 41 community colleges in Southern California.

# 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.

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 seven 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



FUND	PURPOSE
GENERAL FUND, UNRESTRICTED	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	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	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	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	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	Designated for deposit of proceeds from the sale of revenue bonds to meet the costs of acquisition or construction of authorized projects.
BOOKSTORE	Receives the proceeds derived from the bookstore operations. All necessary expenses for the bookstore may be paid from generated revenue.
CAFETERIA	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	Used to account for income and expenditures of authorized self-insurance programs.
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	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	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.

FUND	PURPOSE
FINANCIAL AID	Accounts for the deposit and direct payment of government-funded student financial aid.
SCHOLARSHIP & LOAN	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	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 2013

- Target midpoint of funded FTES enrollment between Scenario #1 and Scenario #2 (cut 100 sections); add sections back if tax initiative passes.
- Maintain resource flexibility by maintaining a "selective hiring freeze" as appropriate.
- Reorganize where possible to reduce employee positions.
- Reallocate staff resources as appropriate throughout the District.
- Continue to develop streams of funding outside of state apportionment, including additional grants and scholarships.
- Balance the 2012-13 budget utilizing Fund Balance (Reserve), as appropriate, to maintain programs and services while maintaining a minimum Fund Balance level of 15% (State minimum is 5%).
- Reduce expenditures that are not critical to the mission of the District or the colleges.
- Invest in projects that will improve the overall efficiency of the District or college operations.
- 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.
- Avoids layoffs, if possible, of all full-time and part-time permanent contract employees.
- Full funding for contractual step and column increases.
- Maintain 50% law ratios and consider full-time/part-time faculty ratios.
- Honor bargaining and grant agreements.

### Budget Calendar for Fiscal Year 2013

DATE	ITEM	RESPONSIBLE
JANUARY 19, 2012	Budget calendar to Board of Trustees for adoption.	Vice Chancellor, Fiscal Svcs Board of Trustees
JANUARY 26, 2012 STUDY SESSION	Review budget outlook for remainder of FY 2011-12 and for FY 2012-13.	Vice Chancellor Fiscal Svcs Board of Trustees

DATE	ITEM	RESPONSIBLE
<i>FEBRUARY 1, 2012</i>	Projected Funds for FY 2012-13 and tentative distribution to campuses determined at Chancellor's Cabinet.	Chancellor's Cabinet
<i>FEBRUARY 9, 2012</i>	Projected Funds for FY 2012-13 and tentative distribution to campuses is reviewed with District Budget Committee.	Vice Chancellor, Fiscal Svcs
<i>FEBRUARY 9, 2012</i>	Receive direction from the Board on budget development per AP 6200.	Vice Chancellor, Fiscal Svcs Board of Trustees
<i>FEBRUARY 29, 2012</i>	Prior and current year line budgets, instructions packet, and due dates are forwarded to Campus Presidents and Chancellor for distribution to responsibility centers.	Fiscal Services College Presidents Chancellor
<i>MARCH 1, 2012- APRIL 19, 2012</i>	Campus budget processes determine priorities, reallocation of funds, and responsibility center managers prepare budget forms for submittal to District.	Campus Staff
<i>APRIL 20, 2012</i>	Budget reports to establish FY 2012-13 Preliminary Budget are due at District.	Campus Staff
<i>MAY 9, 2012</i>	Chancellor's Cabinet is updated on status of Preliminary Budget. Review, discussion and recommended adjustments as required.	Vice Chancellor, Fiscal Svcs Chancellor's Cabinet
<i>MAY 17, 2012</i>	District Budget Committee is updated on status of budget process and Preliminary Budget.	Vice Chancellor Fiscal Svcs District Budget Committee
<i>MAY 31, 2012</i>	Board is updated on status of budget process and receives a Preliminary Budget (no formal action required).	Vice Chancellor, Fiscal Svcs
<i>JUNE 14, 2012</i>	Tentative Budget is presented to the Board of Trustees for adoption.	Vice Chancellor Fiscal Svcs Board of Trustees
<i>JUNE 14, 2012- JULY 31, 2012</i>	Review of Tentative Budget and development of Final Budget. Changes made based on internal discussion, changes in state financial picture.	Vice Chancellor, Fiscal Svcs Others
<i>AUGUST 1, 2012</i>	Draft of Final Budget discussed at Chancellor's Cabinet.	Vice Chancellor, Fiscal Svcs Chancellor's Cabinet
<i>AUGUST 9, 2012</i>	Draft of Final Budget discussed at District Budget Committee meeting.	Vice Chancellor, Fiscal Svcs District Budget Committee
<i>SEPTEMBER 6, 2012</i>	Public Hearing and adoption of FY 2012-13 Final 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 general district operations and support for educational programs. There are three major sources of revenue available to the District for this fund. These 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 (COLA) 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 2013, 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 \$49,537,053, a decrease of \$857,609 compared to last year's actual of \$50,394,662.

#### *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 San Bernardino and Riverside counties for 2011-12. As a result, property taxes are budgeted for 2012-13 to be \$12,178,553, a decrease of \$763,106 compared to last year's actual of \$12,941,659.

#### *ENROLLMENT FEES*

Enrollment fees revenues are estimated by the State based on the funded FTES amounts for the District in Fiscal Year 2013 and the cost of enrollment fees as determined by the State of California.

Enrollment fees are budgeted at \$3,360,000, approximately the same as compared to the last year's actual of \$3,357,896.



## Highlights of General Fund, Restricted & All Other Funds

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 \$18,552,034, an increase of \$4,625,287 compared to last year's actual of \$13,926,747. This is primarily due to a \$2.2 million increase in Title V funding and a \$1.4 million increase in categorical and reimbursable categorical programs.

### *BOND INTEREST AND REDEMPTION*

Property taxes are budgeted at \$13,095,000, a decrease of \$6,688,394 compared to last year's actual of \$19,783,394 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 \$6,548,722, an increase of \$5,368,633 compared to last year's actual of \$1,180,089. This increase is primarily due to a \$3.2 million grant from San Manuel to launch the Native American channel FNX and a \$2.2 million increase in budget to the KVCR Educational Foundation.

### *CAPITAL OUTLAY PROJECTS*

Reimbursable Categorical Programs is budgeted at \$0, a \$446,597 decrease compared to last year's actual of \$446,597. This decrease is due to the completion of outstanding claims for reimbursement for state funded capital projects. Other local revenues is budgeted at \$573,124, a \$1,483,418 decrease compared to last year's actual of \$2,056,542. This decrease is due to a low and conservative estimate for redevelopment fund receipts for 2012-13.

## 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 \$29,223,169, an increase of \$546,809 compared to last year's actual of \$28,676,360. This is primarily due to annual salary increases and vacancies that are fully budgeted, offset by savings after reorganizing the staffing structure of the District.

### *CLASSIFIED SALARIES*

Classified salaries are budgeted at \$16,645,362, an increase of \$1,304,035 compared to last year's actual of \$15,341,327. This is due to annual salary increases and vacancies that are fully budgeted, offset by savings after reorganizing the staffing structure of the District.

### *BENEFITS*

Benefits are budgeted at \$14,290,276, an increase of \$1,411,283 compared to last year's actual of \$12,878,993. This increase is primarily due to an approximate 11.91% increase in District paid premiums for employees' health care benefits including vacancies that are fully budgeted, offset by savings after reorganizing the staffing structure of the District.

### *SUPPLIES*

Supplies are budgeted at \$958,449, an increase of \$80,918 compared to last year's actual of \$877,531. This increase is due to expected increases in the use of supplies.

### *OTHER EXPENSES AND SERVICES*

Other expenses and services are budgeted at \$8,686,881, an increase of \$795,171 compared to last year's actual of \$7,891,710. 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 \$373,484, a decrease of \$182,414 compared to last year's actual of \$555,898. This decrease is primarily due to planned reductions in capital outlay expenditures.

### *FUND BALANCE*

The June 30, 2013 Unrestricted General Fund Balance is budgeted to be at \$17,261,248, a decrease of \$4,193,584 compared to the June 30, 2012 actual of \$21,454,832. This is due to the District's decision to use the fund balance to assist in balancing the budget for this fiscal year as a result of the reduction of apportionment from the State.

## **Highlights of General Fund, Restricted & All Other Funds**

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*

Total expenditures are budgeted at \$19,973,233, an increase of \$6,520,513 compared to last year's actual of \$13,452,720. This is primarily due to expected increases in other expenses and services related to a \$2.2 million increase in Title V funding and \$1.4 million increase in categorical and reimbursable categorical programs

Academic salaries are budgeted at \$2,392,811, an increase of \$572,597 compared to last year's actual of \$1,820,214. This increase is due to annual salary step increases, positions hired for new grants, and budgeted vacancies that remain unfilled.

Classified salaries are budgeted at \$4,923,197, an increase of \$372,682 compared to last year's actual of \$4,550,515. This increase is due to annual salary step increases, positions hired for new grants, and budgeted vacancies that remain unfilled.

#### *OTHER SPECIAL REVENUE*

Total expenditures are budgeted at \$6,463,605, an increase of \$3,405,860, compared to last year's actual of \$3,057,745. This increase is primarily due to increased salary and other expenses and services expenditures related to a \$3.2 million grant from San Manuel to launch the Native American channel FNX, and a \$2.2 million increase in budget to the KVCR Educational Foundation.

#### *CAPITAL OUTLAY PROJECTS*

Capital outlay is budgeted at \$9,359,429, an increase of \$6,993,352 compared to last year's actual of \$2,366,077. This increase is due the carryover of unspent redevelopment funds from last year into the budget year. The estimated decrease in the fund balance of \$9,192,849 from last year to the budget year is the result of budgeting unspent redevelopment funds from last year totaling \$9,359,429.

#### *REVENUE BOND CONSTRUCTION*

Capital outlay is budgeted at \$67,389,023, an increase of \$29,787,906 compared to last year's actual of \$37,601,117. This increase is primarily due to expected increased construction activity for the budget year. The fund balance is budgeted to decrease 29.9% due to the budget year's spending of revenues received from previous years. The fund balance is expected to be completely spent down upon completion of the bond-funded 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 \$2,540,978, a decrease of \$6,676,574 compared to last year's actual of \$9,217,552. This is due primarily to decreased support for KVCR TV and radio, retiree benefit funds, and the remaining liability for the Supplemental Employee Retirement Plan (SERP) being fully funded last year.

### **Highlights of General Fund, Restricted & All Other Funds**

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 \$24,670,888, an increase of \$1,440,506 compared to last year's actual of \$23,230,382. This increase is due to expected increases in debt redemption for the sale of revenue bonds.

*OTHER SPECIAL REVENUE*

Incoming transfers is budgeted at \$964,084, a decrease of \$695,680 compared to last year's actual of \$1,659,764. This decrease is due to decreased support required for KVCR TV and eliminating support for KVCR radio.

*CAPITAL OUTLAY PROJECTS*

Incoming transfers is budgeted at \$0, a decrease of \$1,200,000 compared to last year's actual of \$1,200,000. This decrease is due to decreased support for deferred maintenance in the budget year.

*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 the budget year. Last year, the contingency was not used.

*OTHER INTERNAL SERVICES*

Incoming transfers are budgeted at \$750,000, a decrease of \$4,027,468 compared to last year's actual of \$4,777,468. This is due to the remaining liability for the Supplemental Employee Retirement Plan (SERP) being fully funded last year.

*FINANCIAL AID*

Other outgo is budgeted at \$26,250,000, an increase of \$568,985 compared to last year's actual of \$25,681,015. This increase is due to expected increases in financial aid disbursements.

# FISCAL YEAR 2013

## BUDGETED REVENUES, EXPENDITURES & CHANGES IN FUND BALANCE

	GENERAL		DEBT SERVICE	SPECIAL REVENUE		CAPITAL PROJECTS		ENTERPRISE	
	Unrestricted	Restricted	Bond Interest & Redemption	Child Development	Other Special Revenue	Capital Outlay Projects	Revenue Bond Construction	Bookstore	Cafeteria
<b>REVENUES</b>									
Federal	67,360	7,132,139	-	146,820	-	-	-	-	-
State	51,369,177	8,915,319	160,000	1,347,101	-	71,091	-	-	-
Local	17,076,028	2,504,576	13,595,000	242,374	6,548,722	615,124	200,000	869,030	353,034
<b>TOTAL REVENUES</b>	<b>68,512,565</b>	<b>18,552,034</b>	<b>13,755,000</b>	<b>1,736,295</b>	<b>6,548,722</b>	<b>686,215</b>	<b>200,000</b>	<b>869,030</b>	<b>353,034</b>
<b>EXPENDITURES</b>									
Academic Salaries	29,223,169	2,392,811	-	-	-	-	-	-	-
Classified Salaries	16,645,362	4,923,197	-	1,203,351	1,900,616	-	-	550,000	299,154
Employee Benefits	14,290,276	2,061,471	-	642,582	744,009	-	-	264,000	-
Supplies & Materials	958,449	946,398	-	141,251	191,320	39,741	-	5,000	25,227
Other Expenses & Services	8,686,881	8,318,517	-	5,868	3,562,560	281,305	4,662,700	165,000	24,648
Capital Outlay	373,484	1,330,839	-	1,008	65,100	9,359,429	62,726,323	-	-
<b>TOTAL EXPENDITURES</b>	<b>70,177,621</b>	<b>19,973,233</b>	<b>-</b>	<b>1,994,060</b>	<b>6,463,605</b>	<b>9,680,475</b>	<b>67,389,023</b>	<b>984,000</b>	<b>349,029</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>(1,665,056)</b>	<b>(1,421,199)</b>	<b>13,755,000</b>	<b>(257,765)</b>	<b>85,118</b>	<b>(8,994,260)</b>	<b>(67,189,023)</b>	<b>(114,970)</b>	<b>4,005</b>
<b>OTHER FINANCING SOURCES</b>									
Sale of Fixed Assets	12,000	-	-	-	-	-	-	-	-
Incoming Transfers	450	-	-	60,406	964,084	-	-	-	-
Other Outgo	(2,540,978)	(504,994)	(24,670,888)	-	-	(500,000)	-	-	-
<b>NET OTHER FINANCING SOURCES</b>	<b>(2,528,528)</b>	<b>(504,994)</b>	<b>(24,670,888)</b>	<b>60,406</b>	<b>964,084</b>	<b>(500,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(4,193,584)</b>	<b>(1,926,193)</b>	<b>(10,915,888)</b>	<b>(197,359)</b>	<b>1,049,202</b>	<b>(9,494,260)</b>	<b>(67,189,023)</b>	<b>(114,970)</b>	<b>4,005</b>
<b>FUND BALANCE, JULY 1</b>	<b>21,454,832</b>	<b>1,926,193</b>	<b>23,958,414</b>	<b>321,131</b>	<b>4,100,972</b>	<b>15,617,869</b>	<b>224,630,775</b>	<b>1,614,847</b>	<b>(145,811)</b>
<b>FUND BALANCE, JUNE 30</b>	<b>17,261,248</b>	<b>0</b>	<b>13,042,526</b>	<b>123,772</b>	<b>5,150,174</b>	<b>6,123,609</b>	<b>157,441,752</b>	<b>1,499,877</b>	<b>(141,807)</b>

	INTERNAL SERVICE		TRUSTS						TOTAL
	Self Insurance	Other Internal Services	Associated Students	Representation Fee	Body Center Fee	Financial Aid	Scholarship & Loan	Other Trusts	
REVENUES									
Federal	-	-	-	-	-	24,382,000	-	-	31,728,319
State	-	-	-	-	-	1,433,000	-	-	63,295,688
Local	1,263,000	13,450	180,000	38,000	211,800	1,000	184,500	167,500	44,063,137
TOTAL REVENUES	1,263,000	13,450	180,000	38,000	211,800	25,816,000	184,500	167,500	139,087,145
EXPENDITURES									
Academic Salaries	-	-	-	-	-	-	-	-	31,615,980
Classified Salaries	-	-	-	-	118,374	-	-	-	25,640,054
Employee Benefits	-	2,411,699	-	-	46,618	-	-	-	20,460,655
Supplies & Materials	-	-	13,000	1,000	6,000	-	-	68,800	2,396,186
Other Expenses & Services	1,667,000	-	57,000	50,500	16,633	44,500	20	56,150	27,599,281
Capital Outlay	-	-	-	-	70,000	-	-	3,200	73,929,383
TOTAL EXPENDITURES	1,667,000	2,411,699	70,000	51,500	257,625	44,500	20	128,150	181,641,540
REVENUES OVER/(UNDER) EXPENDITURES	(404,000)	(2,398,249)	110,000	(13,500)	(45,825)	25,771,500	184,480	39,350	(42,554,395)
OTHER FINANCING SOURCES									
Sale of Fixed Assets	-	-	-	-	-	-	-	-	12,000
Incoming Transfers	750,000	750,000	-	-	-	487,000	-	-	3,011,940
Other Outgo	(525,000)	(450)	(6,500)	-	(27,100)	(26,250,000)	(184,000)	(4,200)	(55,214,110)
NET OTHER FINANCING SOURCES	225,000	749,550	(6,500)	-	(27,100)	(25,763,000)	(184,000)	(4,200)	(52,190,170)
NET INCREASE/(DECREASE) IN FUND BALANCE	(179,000)	(1,648,699)	103,500	(13,500)	(72,925)	8,500	480	35,150	(94,744,565)
FUND BALANCE, JULY 1	4,372,523	3,593,044	256,495	115,438	1,116,745	191,556	126,829	182,178	303,434,031
FUND BALANCE, JUNE 30	4,193,523	1,944,345	359,995	101,938	1,043,820	200,056	127,309	217,328	208,689,466

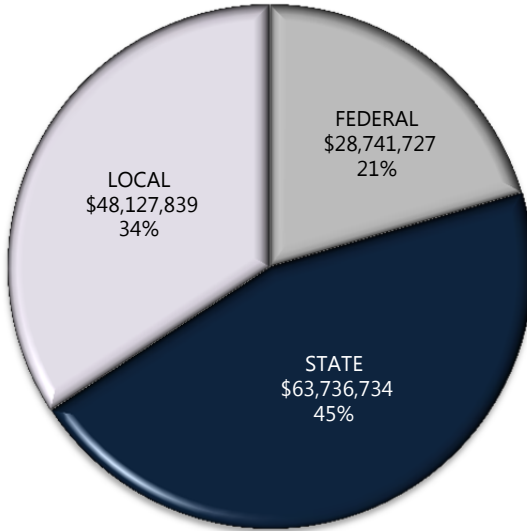


## BUDGETED REVENUES & EXPENDITURES

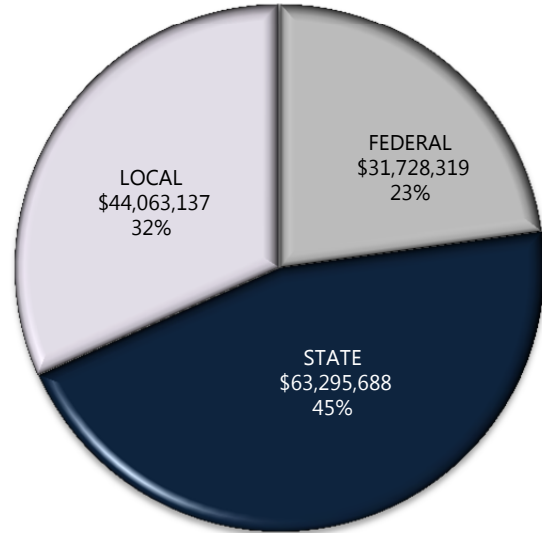
Total	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
<b>FEDERAL REVENUES</b>				
Higher Education Act	1,629,586	1,411,571	1,560,005	3,773,365
Student Financial Aid	47,966	48,604	66,009	47,693
Perkins (VTEA)	548,457	592,097	509,760	610,246
Department of Labor	964,020	1,685,922	1,719,317	1,677,398
Other Federal Revenues	19,605,928	23,916,153	24,886,636	25,619,618
<b>TOTAL FEDERAL REVENUES</b>	<b>22,795,956</b>	<b>27,654,347</b>	<b>28,741,727</b>	<b>31,728,319</b>
<b>STATE REVENUES</b>				
General Apportionments	51,683,232	55,565,199	50,521,679	49,997,127
General Categorical Programs	7,785,344	6,667,199	7,177,421	7,926,953
Reimbursable Categorical Programs	39,927,164	17,882,732	1,749,247	1,597,141
Other State Revenues	4,016,233	4,527,024	4,288,387	3,774,467
<b>TOTAL STATE REVENUES</b>	<b>103,411,972</b>	<b>84,642,155</b>	<b>63,736,734</b>	<b>63,295,688</b>
<b>LOCAL REVENUES</b>				
Property Taxes	31,272,598	36,387,631	32,725,053	25,273,553
Contributions, Grants, etc.	151,057	60,780	115,851	30,000
Contract Services	1,163,780	1,500,662	1,477,191	1,844,982
Student Fees & Charges	6,424,354	5,867,424	5,518,237	5,791,048
Other Local Revenues	11,548,278	7,428,665	8,291,507	11,123,554
<b>TOTAL LOCAL REVENUES</b>	<b>50,560,067</b>	<b>51,245,163</b>	<b>48,127,839</b>	<b>44,063,137</b>
<b>TOTAL REVENUES</b>	<b>176,767,995</b>	<b>163,541,665</b>	<b>140,606,301</b>	<b>139,087,145</b>
<b>EXPENDITURES</b>				
Academic Salaries	33,048,741	31,966,312	30,496,574	31,615,980
Classified Salaries	24,047,830	22,794,451	23,668,852	25,640,054
Employee Benefits	16,842,326	16,432,488	18,416,505	20,460,655
Supplies & Materials	1,674,968	1,666,609	1,749,098	2,396,186
Other Expenses & Services	13,770,211	15,006,156	15,584,128	27,599,281
Capital Outlay	73,820,734	50,850,217	40,648,212	73,929,383
<b>TOTAL EXPENDITURES</b>	<b>163,204,811</b>	<b>138,716,232</b>	<b>130,563,369</b>	<b>181,641,540</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>13,563,185</b>	<b>24,825,433</b>	<b>10,042,932</b>	<b>(42,554,395)</b>
<b>OTHER FINANCING SOURCES</b>				
Sale of Fixed Assets	7,882	12,294	41,116	12,000
Proceeds--Long Term Debt	-	-	-	-
Incoming Transfers	5,548,333	3,948,428	9,780,691	3,011,940
Other Outgo	(47,396,415)	(50,397,471)	(59,050,760)	(55,214,110)
<b>NET OTHER FINANCING SOURCES</b>	<b>(41,840,200)</b>	<b>(46,436,750)</b>	<b>(49,228,954)</b>	<b>(52,190,170)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(28,277,015)</b>	<b>(21,611,317)</b>	<b>(39,186,022)</b>	<b>(94,744,565)</b>
<b>FUND BALANCE, JULY 1</b>	<b>387,063,204</b>	<b>364,231,370</b>	<b>342,620,053</b>	<b>303,434,031</b>
<b>FUND BALANCE, JUNE 30</b>	<b>358,786,189</b>	<b>342,620,053</b>	<b>303,434,031</b>	<b>208,689,466</b>

# Total Revenues

**FY 2011-12  
Total Revenues**  
\$140,606,301

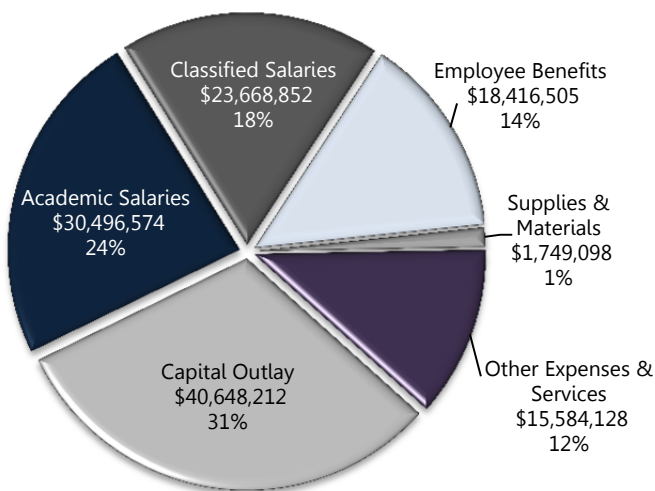


**FY 2012-13  
Total Revenues**  
\$139,087,145

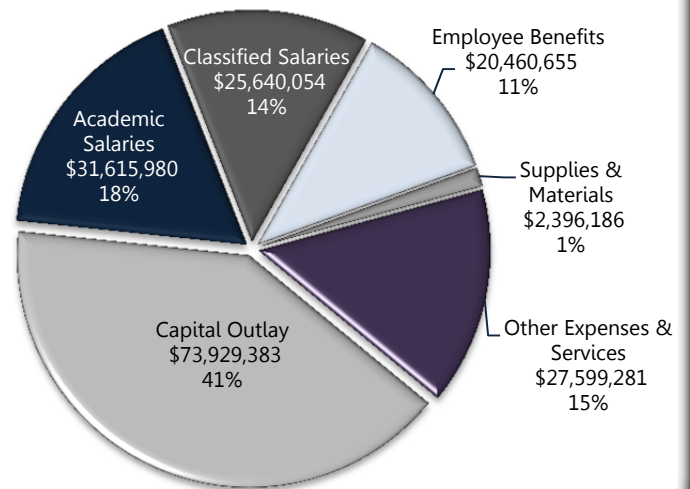


# Total Expenses

**FY 2011-12  
Total Expenses**  
\$130,563,369



**FY 2012-13  
Total Expenses**  
\$181,641,540



## BUDGETED REVENUES & EXPENDITURES BY FUND

General Fund, Unrestricted		Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>					
FEDERAL REVENUES					
Higher Education Act		16,529	15,519	17,880	19,667
Student Financial Aid		47,966	48,604	66,009	47,693
Perkins (VTEA)		-	-	-	-
Department of Labor		-	-	-	-
Other Federal Revenues		421,194	4,627	-	-
<b>TOTAL FEDERAL REVENUES</b>		<b>485,689</b>	<b>68,750</b>	<b>83,889</b>	<b>67,360</b>
STATE REVENUES					
General Apportionments		51,273,149	55,410,065	50,394,662	49,537,053
General Categorical Programs		-	-	-	-
Reimbursable Categorical Programs		-	-	-	-
Other State Revenues		2,492,536	2,748,330	2,250,602	1,832,124
<b>TOTAL STATE REVENUES</b>		<b>53,765,685</b>	<b>58,158,395</b>	<b>52,645,264</b>	<b>51,369,177</b>
LOCAL REVENUES					
Property Taxes		14,592,668	12,568,707	12,941,659	12,178,553
Contributions, Grants, etc.		10,000	-	-	-
Contract Services		213,807	536,361	270,444	-
Student Fees & Charges		4,576,420	3,946,330	3,866,372	3,899,000
Other Local Revenues		996,928	1,261,672	1,215,053	998,475
<b>TOTAL LOCAL REVENUES</b>		<b>20,389,824</b>	<b>18,313,071</b>	<b>18,293,528</b>	<b>17,076,028</b>
<b>TOTAL REVENUES</b>		<b>74,641,197</b>	<b>76,540,216</b>	<b>71,022,681</b>	<b>68,512,565</b>
<b>EXPENDITURES</b>					
Academic Salaries		30,623,156	30,048,075	28,676,360	29,223,169
Classified Salaries		15,997,208	15,101,199	15,341,327	16,645,362
Employee Benefits		11,993,685	11,543,224	12,878,993	14,290,276
Supplies & Materials		957,153	971,318	877,531	958,449
Other Expenses & Services		8,058,439	7,890,333	7,891,710	8,686,881
Capital Outlay		269,319	472,203	555,898	373,484
<b>TOTAL EXPENDITURES</b>		<b>67,898,960</b>	<b>66,026,351</b>	<b>66,221,820</b>	<b>70,177,621</b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>		<b>6,742,237</b>	<b>10,513,865</b>	<b>4,800,861</b>	<b>(1,665,056)</b>
<b>OTHER FINANCING SOURCES</b>					
Sale of Fixed Assets		7,882	12,294	41,116	12,000
Proceeds—Long Term Debt		-	-	-	-
Incoming Transfers		27,342	19,997	150,210	450
Other Outgo		(5,165,504)	(3,571,100)	(9,217,552)	(2,540,978)
<b>NET OTHER FINANCING SOURCES</b>		<b>(5,130,280)</b>	<b>(3,538,809)</b>	<b>(9,026,226)</b>	<b>(2,528,528)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		<b>1,611,958</b>	<b>6,975,056</b>	<b>(4,225,365)</b>	<b>(4,193,584)</b>
<b>FUND BALANCE, JULY 1</b>		<b>17,093,184</b>	<b>18,705,142</b>	<b>25,680,197</b>	<b>21,454,832</b>
<b>FUND BALANCE, JUNE 30</b>		<b>18,705,142</b>	<b>25,680,197</b>	<b>21,454,832</b>	<b>17,261,248</b>

General Fund, Restricted		Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>					
FEDERAL REVENUES					
Higher Education Act		1,613,056	1,396,052	1,542,125	3,753,698
Student Financial Aid		-	-	-	-
Perkins (VTEA)		548,457	592,097	509,760	610,246
Department of Labor		964,020	1,685,922	1,719,317	1,677,398
Other Federal Revenues		761,074	1,202,441	846,689	1,090,798
TOTAL FEDERAL REVENUES		3,886,607	4,876,512	4,617,892	7,132,139
STATE REVENUES					
General Apportionments		410,083	155,134	127,017	460,074
General Categorical Programs		5,954,515	4,733,821	5,677,914	6,519,088
Reimbursable Categorical Programs		1,425,587	1,071,836	1,295,236	1,586,814
Other State Revenues		261,071	302,190	437,083	349,343
TOTAL STATE REVENUES		8,051,255	6,262,981	7,537,250	8,915,319
LOCAL REVENUES					
Property Taxes		-	-	-	-
Contributions, Grants, etc.		141,057	60,780	115,851	30,000
Contract Services		79,773	133,101	171,372	809,982
Student Fees & Charges		1,403,619	1,458,507	1,170,232	1,395,360
Other Local Revenues		4,773	7,866	314,150	269,234
TOTAL LOCAL REVENUES		1,629,221	1,660,255	1,771,606	2,504,576
TOTAL REVENUES		13,567,083	12,799,748	13,926,747	18,552,034
<b>EXPENDITURES</b>					
Academic Salaries		2,425,584	1,918,238	1,820,214	2,392,811
Classified Salaries		4,283,870	3,997,109	4,550,515	4,923,197
Employee Benefits		1,612,138	1,454,089	1,735,322	2,061,471
Supplies & Materials		469,961	425,742	576,911	946,398
Other Expenses & Services		2,499,114	3,594,125	3,735,012	8,318,517
Capital Outlay		1,722,247	691,741	1,034,746	1,330,839
TOTAL EXPENDITURES		13,012,913	12,081,044	13,452,720	19,973,233
REVENUES OVER/(UNDER) EXPENDITURES		554,170	718,704	474,027	(1,421,199)
<b>OTHER FINANCING SOURCES</b>					
Sale of Fixed Assets		-	-	-	-
Proceeds--Long Term Debt		-	-	-	-
Incoming Transfers		494,617	-	683,572	-
Other Outgo		(838,983)	(555,552)	(542,970)	(504,994)
NET OTHER FINANCING SOURCES		(344,366)	(555,552)	140,602	(504,994)
NET INCREASE/(DECREASE) IN FUND BALANCE		209,804	163,151	614,629	(1,926,193)
FUND BALANCE, JULY 1		938,608	1,148,412	1,311,564	1,926,193
FUND BALANCE, JUNE 30		1,148,412	1,311,564	1,926,193	0

<b>Bond Interest &amp; Redemption</b>				
	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
STATE REVENUES				
Other State Revenues	175,810	292,226	198,254	160,000
TOTAL STATE REVENUES	175,810	292,226	198,254	160,000
LOCAL REVENUES				
Property Taxes	16,679,930	23,818,924	19,783,394	13,095,000
Other Local Revenues	364,053	205,474	915,067	500,000
TOTAL LOCAL REVENUES	17,043,984	24,024,397	20,698,461	13,595,000
TOTAL REVENUES	17,219,794	24,316,623	20,896,715	13,755,000
EXPENDITURES	-	-	-	-
REVENUES OVER/(UNDER) EXPENDITURES	17,219,794	24,316,623	20,896,715	13,755,000
OTHER FINANCING SOURCES				
Other Outgo	(21,375,932)	(21,961,171)	(23,230,382)	(24,670,888)
NET OTHER FINANCING SOURCES	(21,375,932)	(21,961,171)	(23,230,382)	(24,670,888)
NET INCREASE/(DECREASE) IN FUND BALANCE	(4,156,137)	2,355,453	(2,333,668)	(10,915,888)
FUND BALANCE, JULY 1	28,092,766	23,936,629	26,292,081	23,958,414
FUND BALANCE, JUNE 30	23,936,629	26,292,081	23,958,414	13,042,526

An investment in knowledge  
always pays the best interest.

-- Benjamin Franklin



**Health & Life Science Building**  
**San Bernardino Valley College**

Child Development	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
FEDERAL REVENUES				
Other Federal Revenues	133,076	126,960	129,978	146,820
TOTAL FEDERAL REVENUES	133,076	126,960	129,978	146,820
STATE REVENUES				
General Categorical Programs	1,581,870	1,873,813	1,487,528	1,336,774
Reimbursable Categorical Programs	8,399	7,077	7,415	10,327
TOTAL STATE REVENUES	1,590,269	1,880,889	1,494,943	1,347,101
LOCAL REVENUES				
Student Fees & Charges	150,914	172,434	145,569	212,688
Other Local Revenues	29,470	50,081	14,388	29,686
TOTAL LOCAL REVENUES	180,384	222,515	159,956	242,374
TOTAL REVENUES	1,903,729	2,230,363	1,784,877	1,736,295
<b>EXPENDITURES</b>				
Classified Salaries	1,256,472	1,230,842	1,168,463	1,203,351
Employee Benefits	487,399	522,845	584,669	642,582
Supplies & Materials	155,527	183,129	156,439	141,251
Other Expenses & Services	130,404	122,726	65,509	5,868
Capital Outlay	3,584	5,833	1,848	1,008
TOTAL EXPENDITURES	2,033,386	2,065,375	1,976,928	1,994,060
REVENUES OVER/(UNDER) EXPENDITURES	(129,657)	164,988	(192,051)	(257,765)
OTHER FINANCING SOURCES				
Incoming Transfers	-	-	149,728	60,406
NET OTHER FINANCING SOURCES	-	-	149,728	60,406
NET INCREASE/(DECREASE) IN FUND BALANCE	(129,657)	164,988	(42,323)	(197,359)
FUND BALANCE, JULY 1	328,123	198,466	363,454	321,131
FUND BALANCE, JUNE 30	198,466	363,454	321,131	123,772



Other Special Revenue	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
REVENUES				
LOCAL REVENUES				
Other Local Revenues	1,044,008	1,611,560	1,180,089	6,548,722
TOTAL LOCAL REVENUES	1,044,008	1,611,560	1,180,089	6,548,722
TOTAL REVENUES	1,044,008	1,611,560	1,180,089	6,548,722
EXPENDITURES				
Classified Salaries	1,450,226	1,437,783	1,580,706	1,900,616
Employee Benefits	493,600	500,939	604,244	744,009
Supplies & Materials	4,714	4,462	5,488	191,320
Other Expenses & Services	843,049	855,816	867,307	3,562,560
Capital Outlay	-	-	-	65,100
TOTAL EXPENDITURES	2,791,589	2,799,000	3,057,745	6,463,605
REVENUES OVER/(UNDER) EXPENDITURES	(1,747,581)	(1,187,439)	(1,877,657)	85,118
OTHER FINANCING SOURCES				
Incoming Transfers	1,652,758	1,529,982	1,659,764	964,084
Other Outgo	-	(263)	-	-
NET OTHER FINANCING SOURCES	1,652,758	1,529,719	1,659,764	964,084
NET INCREASE/(DECREASE) IN FUND BALANCE	(94,823)	342,279	(217,893)	1,049,202
FUND BALANCE, JULY 1	(1,373,772)	3,976,586	4,318,865	4,100,972
FUND BALANCE, JUNE 30	(1,468,595)	4,318,865	4,100,972	5,150,174



*The San Bernardino Community College District (SBCCD) is one of 72 community college districts within the California Community College system, the largest educational system in the world, which encompasses 112 community colleges. SBCCD has a long history of providing its community and students with quality and affordable vocational certificates, associate's degrees, and preparation for transfer to a four-year college or university.*



<b>Capital Outlay Projects</b>				
	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
<b>STATE REVENUES</b>				
General Categorical Programs	248,959	59,566	11,979	71,091
Reimbursable Categorical Programs	<u>38,493,178</u>	<u>16,803,820</u>	<u>446,597</u>	<u>-</u>
<b>TOTAL STATE REVENUES</b>	<b>38,742,137</b>	<b>16,863,385</b>	<b>458,577</b>	<b>71,091</b>
<b>LOCAL REVENUES</b>				
Student Fees & Charges	6,137	11,843	95,780	42,000
Other Local Revenues	<u>1,348,032</u>	<u>677,217</u>	<u>2,056,542</u>	<u>573,124</u>
<b>TOTAL LOCAL REVENUES</b>	<b>1,354,169</b>	<b>689,060</b>	<b>2,152,322</b>	<b>615,124</b>
<b>TOTAL REVENUES</b>	<b><u>40,096,306</u></b>	<b><u>17,552,446</u></b>	<b><u>2,610,899</u></b>	<b><u>686,215</u></b>
<b>EXPENDITURES</b>				
Supplies & Materials	-	1,354	18,165	39,741
Other Expenses & Services	3,411	250,344	340,787	281,305
Capital Outlay	<u>39,616,107</u>	<u>17,815,193</u>	<u>2,366,077</u>	<u>9,359,429</u>
<b>TOTAL EXPENDITURES</b>	<b><u>39,619,517</u></b>	<b><u>18,066,891</u></b>	<b><u>2,725,029</u></b>	<b><u>9,680,475</u></b>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	<b>476,788</b>	<b>(514,445)</b>	<b>(114,130)</b>	<b>(8,994,260)</b>
<b>OTHER FINANCING SOURCES</b>				
Incoming Transfers	32,622	-	1,200,000	-
Other Outgo	<u>(27,342)</u>	<u>(18,938)</u>	<u>(157,483)</u>	<u>(500,000)</u>
<b>NET OTHER FINANCING SOURCES</b>	<b><u>5,280</u></b>	<b><u>(18,938)</u></b>	<b><u>1,042,517</u></b>	<b><u>(500,000)</u></b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>482,068</b>	<b>(533,383)</b>	<b>928,387</b>	<b>(9,494,260)</b>
<b>FUND BALANCE, JULY 1</b>	<b>14,740,798</b>	<b>15,222,866</b>	<b>14,689,483</b>	<b>15,617,869</b>
<b>FUND BALANCE, JUNE 30</b>	<b>15,222,866</b>	<b>14,689,483</b>	<b>15,617,869</b>	<b>6,123,609</b>



The Crafton Hills College Solar Farm went live on Wednesday, April 25, 2012. This 1.3 megawatt concentrator photovoltaic system will produce 90-95% of the campus's electrical energy needs, saving approximately \$500,000-\$800,000 a year. This is enough to power over 450 typical California homes or offset nearly 4 million pounds of CO2 emissions, which is equivalent to removing over 4,000 cars from the road. \$14.2 million in savings is anticipated over the 25-year life of the power plant.

Revenue Bond Construction	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
<b>LOCAL REVENUES</b>				
Other Local Revenues	5,433,386	1,525,839	696,225	200,000
<b>TOTAL LOCAL REVENUES</b>	5,433,386	1,525,839	696,225	200,000
<b>TOTAL REVENUES</b>	<u>5,433,386</u>	<u>1,525,839</u>	<u>696,225</u>	<u>200,000</u>
<b>EXPENDITURES</b>				
Classified Salaries	146	-	39,663	-
Employee Benefits	11	-	14,241	-
Supplies & Materials	439	-	-	-
Other Expenses & Services	358,762	467,933	888,999	4,662,700
Capital Outlay	<u>32,206,586</u>	<u>31,840,190</u>	<u>36,658,214</u>	<u>62,726,323</u>
<b>TOTAL EXPENDITURES</b>	<u>32,565,945</u>	<u>32,308,123</u>	<u>37,601,117</u>	<u>67,389,023</u>
REVENUES OVER/(UNDER) EXPENDITURES	(27,132,559)	(30,782,283)	(36,904,892)	(67,189,023)
NET INCREASE/(DECREASE) IN FUND BALANCE	(27,132,559)	(30,782,283)	(36,904,892)	(67,189,023)
FUND BALANCE, JULY 1	319,450,510	292,317,951	261,535,668	224,630,775
FUND BALANCE, JUNE 30	292,317,951	261,535,668	224,630,775	157,441,752



Bookstore		Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
REVENUES					
LOCAL REVENUES					
Other Local Revenues		1,143,620	994,572	783,326	869,030
TOTAL LOCAL REVENUES		1,143,620	994,572	783,326	869,030
TOTAL REVENUES		<u>1,143,620</u>	<u>994,572</u>	<u>783,326</u>	<u>869,030</u>
EXPENDITURES					
Classified Salaries		616,179	574,950	561,195	550,000
Employee Benefits		249,465	230,035	256,768	264,000
Supplies & Materials		4,959	3,131	4,904	5,000
Other Expenses & Services		224,234	208,857	175,997	165,000
Capital Outlay		-	3,349	-	-
TOTAL EXPENDITURES		<u>1,094,837</u>	<u>1,020,322</u>	<u>998,864</u>	<u>984,000</u>
REVENUES OVER/(UNDER) EXPENDITURES		48,783	(25,750)	(215,538)	(114,970)
OTHER FINANCING SOURCES					
Other Outgo		(29,039)	-	(20,000)	-
NET OTHER FINANCING SOURCES		<u>(29,039)</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>
NET INCREASE/(DECREASE) IN FUND BALANCE		19,744	(25,750)	(235,538)	(114,970)
FUND BALANCE, JULY 1		1,856,391	1,876,135	1,850,385	1,614,847
FUND BALANCE, JUNE 30		1,876,135	1,850,385	1,614,847	1,499,877
Cafeteria		Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
REVENUES					
LOCAL REVENUES					
Other Local Revenues		357,151	327,875	333,897	353,034
TOTAL LOCAL REVENUES		357,151	327,875	333,897	353,034
TOTAL REVENUES		<u>357,151</u>	<u>327,875</u>	<u>333,897</u>	<u>353,034</u>
EXPENDITURES					
Classified Salaries		324,261	316,581	300,472	299,154
Supplies & Materials		467	495	21,475	25,227
Other Expenses & Services		54,760	51,465	28,894	24,648
TOTAL EXPENDITURES		<u>379,488</u>	<u>368,541</u>	<u>350,841</u>	<u>349,029</u>
REVENUES OVER/(UNDER) EXPENDITURES		(22,337)	(40,666)	(16,944)	4,005
NET INCREASE/(DECREASE) IN FUND BALANCE		(22,337)	(40,666)	(16,944)	4,005
FUND BALANCE, JULY 1		(65,864)	(88,201)	(128,867)	(145,811)
FUND BALANCE, JUNE 30		(88,201)	(128,867)	(145,811)	(141,807)

Self Insurance		Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
REVENUES					
LOCAL REVENUES					
Contract Services		870,200	831,200	1,035,375	1,035,000
Other Local Revenues		371,204	318,087	220,754	228,000
TOTAL LOCAL REVENUES		1,241,404	1,149,287	1,256,129	1,263,000
TOTAL REVENUES		1,241,404	1,149,287	1,256,129	1,263,000
EXPENDITURES					
Other Expenses & Services		1,411,675	1,371,747	1,375,367	1,667,000
TOTAL EXPENDITURES		1,411,675	1,371,747	1,375,367	1,667,000
REVENUES OVER/(UNDER) EXPENDITURES		(170,271)	(222,460)	(119,238)	(404,000)
OTHER FINANCING SOURCES					
Incoming Transfers		550,000	550,000	750,000	750,000
Other Outgo		-	-	-	(525,000)
NET OTHER FINANCING SOURCES		550,000	550,000	750,000	225,000
NET INCREASE/(DECREASE) IN FUND BALANCE		379,729	327,540	630,762	(179,000)
FUND BALANCE, JULY 1		3,034,491	3,414,220	3,741,760	4,372,523
FUND BALANCE, JUNE 30		3,414,220	3,741,760	4,372,523	4,193,523
Other Internal Services		Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
REVENUES					
LOCAL REVENUES					
Other Local Revenues		28,842	20,372	8,810	13,450
TOTAL LOCAL REVENUES		28,842	20,372	8,810	13,450
TOTAL REVENUES		28,842	20,372	8,810	13,450
EXPENDITURES					
Employee Benefits		1,969,583	2,144,742	2,305,213	2,411,699
TOTAL EXPENDITURES		1,969,583	2,144,742	2,305,213	2,411,699
REVENUES OVER/(UNDER) EXPENDITURES		(1,940,741)	(2,124,371)	(2,296,402)	(2,398,249)
OTHER FINANCING SOURCES					
Incoming Transfers		2,378,370	1,487,948	4,777,468	750,000
Other Outgo		-	(795)	(386)	(450)
NET OTHER FINANCING SOURCES		2,378,370	1,487,153	4,777,082	749,550
NET INCREASE/(DECREASE) IN FUND BALANCE		437,629	(637,218)	2,480,680	(1,648,699)
FUND BALANCE, JULY 1		1,311,953	1,749,582	1,112,364	3,593,044
FUND BALANCE, JUNE 30		1,749,582	1,112,364	3,593,044	1,944,345

Associated Students	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
<b>LOCAL REVENUES</b>				
Other Local Revenues	55,890	96,411	189,866	180,000
<b>TOTAL LOCAL REVENUES</b>	55,890	96,411	189,866	180,000
<b>TOTAL REVENUES</b>	55,890	96,411	189,866	180,000
<b>EXPENDITURES</b>				
Supplies & Materials	6,820	5,523	13,814	13,000
Other Expenses & Services	45,302	23,821	59,574	57,000
<b>TOTAL EXPENDITURES</b>	52,122	29,344	73,388	70,000
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	3,768	67,067	116,478	110,000
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	-	(2,500)	(6,500)	(6,500)
<b>NET OTHER FINANCING SOURCES</b>	-	(2,500)	(6,500)	(6,500)
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	3,768	64,567	109,978	103,500
<b>FUND BALANCE, JULY 1</b>	78,182	81,950	146,517	256,495
<b>FUND BALANCE, JUNE 30</b>	81,950	146,517	256,495	359,995
Representation Fee	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
<b>LOCAL REVENUES</b>				
Student Fees & Charges	50,787	46,980	40,108	38,000
<b>TOTAL LOCAL REVENUES</b>	50,787	46,980	40,108	38,000
<b>TOTAL REVENUES</b>	50,787	46,980	40,108	38,000
<b>EXPENDITURES</b>				
Supplies & Materials	194	853	-	1,000
Other Expenses & Services	33,308	66,385	55,900	50,500
<b>TOTAL EXPENDITURES</b>	33,502	67,238	55,900	51,500
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	17,285	(20,258)	(15,792)	(13,500)
<b>OTHER FINANCING SOURCES</b>	-	-	-	-
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	17,285	(20,258)	(15,792)	(13,500)
<b>FUND BALANCE, JULY 1</b>	134,203	151,488	131,230	115,438
<b>FUND BALANCE, JUNE 30</b>	151,488	131,230	115,438	101,938

Body Center Fee	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
<b>LOCAL REVENUES</b>				
Student Fees & Charges	236,478	231,330	200,176	204,000
Other Local Revenues	15,298	11,333	5,738	7,800
<b>TOTAL LOCAL REVENUES</b>	<u>251,776</u>	<u>242,663</u>	<u>205,915</u>	<u>211,800</u>
<b>TOTAL REVENUES</b>	<u>251,776</u>	<u>242,663</u>	<u>205,915</u>	<u>211,800</u>
<b>EXPENDITURES</b>				
Classified Salaries	119,467	135,987	126,510	118,374
Employee Benefits	36,445	36,613	37,054	46,618
Supplies & Materials	5,901	3,889	5,496	6,000
Other Expenses & Services	2,137	5,685	(397)	16,633
Capital Outlay	2,891	18,951	28,189	70,000
<b>TOTAL EXPENDITURES</b>	<u>166,842</u>	<u>201,125</u>	<u>196,853</u>	<u>257,625</u>
<b>REVENUES OVER/(UNDER) EXPENDITURES</b>	84,934	41,538	9,062	(45,825)
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	-	-	-	(27,100)
<b>NET OTHER FINANCING SOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(27,100)</u>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	84,934	41,538	9,062	(72,925)
<b>FUND BALANCE, JULY 1</b>	981,212	1,066,146	1,107,684	1,116,745
<b>FUND BALANCE, JUNE 30</b>	1,066,146	1,107,684	1,116,745	1,043,820



Crafton Hills College Fire Academy



Financial Aid	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
REVENUES				
FEDERAL REVENUES				
Other Federal Revenues	18,290,584	22,582,126	23,909,969	24,382,000
TOTAL FEDERAL REVENUES	18,290,584	22,582,126	23,909,969	24,382,000
STATE REVENUES				
Other State Revenues	1,086,816	1,184,278	1,402,448	1,433,000
TOTAL STATE REVENUES	1,086,816	1,184,278	1,402,448	1,433,000
LOCAL REVENUES				
Other Local Revenues	2,919	1,756	1,124	1,000
TOTAL LOCAL REVENUES	2,919	1,756	1,124	1,000
TOTAL REVENUES	19,380,319	23,768,160	25,313,541	25,816,000
EXPENDITURES				
Other Expenses & Services	35,096	33,227	42,875	44,500
TOTAL EXPENDITURES	35,096	33,227	42,875	44,500
REVENUES OVER/(UNDER) EXPENDITURES	19,345,223	23,734,933	25,270,666	25,771,500
OTHER FINANCING SOURCES				
Incoming Transfers	412,624	360,501	409,949	487,000
Other Outgo	(19,743,344)	(24,109,901)	(25,681,015)	(26,250,000)
NET OTHER FINANCING SOURCES	(19,330,720)	(23,749,400)	(25,271,066)	(25,763,000)
NET INCREASE/(DECREASE) IN FUND BALANCE	14,503	(14,467)	(400)	8,500
FUND BALANCE, JULY 1	191,920	206,423	191,956	191,556
FUND BALANCE, JUNE 30	206,423	191,956	191,556	200,056





Scholarship & Loan	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
<b>LOCAL REVENUES</b>				
Other Local Revenues	201,957	186,486	188,180	184,500
<b>TOTAL LOCAL REVENUES</b>	201,957	186,486	188,180	184,500
<b>TOTAL REVENUES</b>	201,957	186,486	188,180	184,500
<b>EXPENDITURES</b>				
Other Expenses & Services	(73)	(35)	29	20
<b>TOTAL EXPENDITURES</b>	(73)	(35)	29	20
REVENUES OVER/(UNDER) EXPENDITURES	202,030	186,521	188,151	184,480
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	(216,272)	(175,651)	(190,373)	(184,000)
<b>NET OTHER FINANCING SOURCES</b>	(216,272)	(175,651)	(190,373)	(184,000)
NET INCREASE/(DECREASE) IN FUND BALANCE	(14,242)	10,870	(2,222)	480
FUND BALANCE, JULY 1	132,423	118,181	129,051	126,829
FUND BALANCE, JUNE 30	118,181	129,051	126,829	127,309
Other Trusts	Actual FY 2010	Actual FY 2011	Unaudited Actual FY 2012	Budget FY 2013
<b>REVENUES</b>				
<b>LOCAL REVENUES</b>				
Other Local Revenues	150,747	132,064	168,296	167,500
<b>TOTAL LOCAL REVENUES</b>	150,747	132,064	168,296	167,500
<b>TOTAL REVENUES</b>	150,747	132,064	168,296	167,500
<b>EXPENDITURES</b>				
Supplies & Materials	68,834	66,713	68,876	68,800
Other Expenses & Services	70,594	63,727	56,564	56,150
Capital Outlay	-	2,757	3,240	3,200
<b>TOTAL EXPENDITURES</b>	139,428	133,197	128,680	128,150
REVENUES OVER/(UNDER) EXPENDITURES	11,319	(1,133)	39,616	39,350
<b>OTHER FINANCING SOURCES</b>				
Other Outgo	-	(1,600)	(4,100)	(4,200)
<b>NET OTHER FINANCING SOURCES</b>	-	(1,600)	(4,100)	(4,200)
NET INCREASE/(DECREASE) IN FUND BALANCE	11,319	(2,733)	35,516	35,150
FUND BALANCE, JULY 1	138,076	149,395	146,662	182,178
FUND BALANCE, JUNE 30	149,395	146,662	182,178	217,328

# RESOURCE ALLOCATION FOR FISCAL YEAR 2013

	2011-12 Unaudited Actual			Scenario 1: 2012-13 Budget November Tax Initiative Passes			Scenario 2: 2012-13 Budget November Tax Initiative Fails			Final 2012-13 Budget Total FTES Target of 12,652		
	SBVC	CHC	District Total	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	\$3,875,136	\$3,321,545	\$7,196,681
2 Total District Credit FTES per State Allocation			13,057.30			13,173.37			12,107.39			12,644.54
3 Credit and Noncredit FTES Split ( <i>Determined by Chancellor's Cabinet</i> )	70%	30%	100%	70.000%	30.000%	100.000%	70.000%	30.000%	100.000%	70.000%	30.000%	100.000%
4 Total College Credit FTES ( <i>multiply line 2 x 3</i> )	9,140.11	3,917.19	13,057.30	9,221.36	3,952.01	13,173.37	8,475.18	3,632.22	12,107.39	8,851.18	3,793.36	12,644.54
5 District Funded Rate Credit FTES per State Allocation			\$4,564.83			\$4,564.83			4,564.83			4,564.83
6 Credit Funding ( <i>multiply line 4 x 5</i> )	\$41,723,012	\$17,881,291	\$59,604,303	\$42,093,875	\$18,040,232	\$60,134,107	\$38,687,692	\$16,580,439	\$55,268,131	\$40,404,134	\$17,316,057	\$57,720,191
7 Total District Noncredit FTES			8.06			8.13			7.47			7.81
8 Total College Noncredit FTES ( <i>multiply line 3 x 7</i> )	5.64	2.42		5.69	2.44		5.23	2.24		5.46	2.34	
9 State Funded Rate Noncredit FTES			\$2,744.96			\$2,744.96			\$2,744.96			\$2,744.96
10 Noncredit Funding ( <i>multiply line 8 x 9</i> )	\$15,487	\$6,637		\$15,625	\$6,696		\$14,360	\$6,154		\$14,997	\$6,427	
11 Total State Base Revenue ( <i>add lines 1, 6, &amp; 10</i> )	\$45,613,635	\$21,209,473	\$66,823,109	\$45,984,636	\$21,368,473	\$67,353,109	\$42,577,188	\$19,908,139	\$62,485,327	\$44,294,267	\$20,644,030	\$64,938,297
Change in 2011-12 State Base Revenue			n/a			\$530,000			-\$4,337,782			-\$2,452,970
<b>State Revenue With Growth &amp; COLA Adjustments</b>												
12 District Growth Funding per State Allocation			\$0			\$0			\$0			\$0
13 College Growth Funding ( <i>multiply line 3 x 12</i> )	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
14 District Cost of Living Adjustment (COLA) per State Allocation			\$0			\$0			\$0			\$0
15 College COLA ( <i>multiply line 3 x 14</i> )	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
16 Other Revenue Adjustment per State Allocation			\$0			\$0			\$0			\$0
17 College Adjustment ( <i>multiply line 3 x 16</i> )	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
18 Deficit Coefficient/RDA Reconciliation per State Allocation			-\$1,569,970			\$0			\$0			\$0
19 College Coefficient ( <i>multiply line 3 x 18</i> )	-\$1,098,979	-\$470,991		\$0	\$0		\$0	\$0		\$0	\$0	
20 Total State Revenue ( <i>add lines 11, 13-19</i> )	\$44,514,656	\$20,738,482	\$65,253,139	\$45,984,636	\$21,368,473	\$67,353,109	\$42,577,188	\$19,908,139	\$62,485,327	\$44,294,267	\$20,644,030	\$64,938,297
<b>Other Revenue</b>												
21 District Part-time Faculty per State Allocation			\$309,773			\$309,773			\$309,773			\$309,773
22 College Part-time Faculty ( <i>multiply line 3 x 21</i> )	\$216,841	\$92,932		\$216,841	\$92,932		\$216,841	\$92,932		\$216,841	\$92,932	
23 District-wide Lottery Funds per State Allocation			\$1,808,610			\$1,583,540			\$1,583,540			\$1,583,540
24 College Lottery Funds	\$1,246,243	\$562,367		\$1,089,350	\$494,190		\$1,089,350	\$494,190		\$1,035,588	\$443,823	
25 District-wide Interest Income per Fiscal Services Projection			\$117,775			\$120,000			\$120,000			\$120,000
26 College Interest Income ( <i>multiply line 3 x 25</i> )	\$82,443	\$35,333		\$84,000	\$36,000		\$84,000	\$36,000		\$84,000	\$36,000	
27 Other Campus Revenue per Campus Projections	\$701,030	\$471,181		\$870,644	\$563,611		\$870,644	\$563,611		\$870,644	\$563,611	
28 Other Campus Revenue District-wide Total ( <i>add line 27 for SBVC &amp; CHC</i> )			\$1,172,211			\$1,434,255			\$1,434,255			\$1,434,255
29 Total College Revenue ( <i>add lines 20, 22-28</i> )	\$46,761,213	\$21,900,295	\$68,661,508	\$48,245,471	\$22,555,206	\$70,800,677	\$44,838,023	\$21,094,872	\$65,932,895	\$46,501,340	\$21,780,396	\$68,281,737

## 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

	2011-12 Unaudited Actual			Scenario 1: 2012-13 Budget November Tax Initiative Passes			Scenario 2: 2012-13 Budget November Tax Initiative Fails			Final 2012-13 Budget Total FTES Target of 12,652		
	SBVC	CHC	District Total	SBVC	CHC	District Total	SBVC	CHC	District Total	SBVC	CHC	District Total
<b>Assessments</b>												
30 District Office Operations Expenditure			\$11,107,410			\$12,216,227			\$12,216,227			\$12,216,227
31 Assessment for District Office Operations Expenditures (multiply line 3 x 30)	-\$7,775,187	-\$3,332,223		-\$8,551,359	-\$3,664,868		-\$8,551,359	-\$3,664,868		-\$8,551,359	-\$3,664,868	
32 Property & Liability Insurance per Fiscal Services Projection			\$750,000			\$750,000			\$750,000			\$750,000
33 Assessment for Property & Liability Insurance Cost (multiply line 3 x 32)	-\$525,000	-\$225,000		-\$525,000	-\$225,000		-\$525,000	-\$225,000		-\$525,000	-\$225,000	
34 KVCR Operations Expenditure Budget			\$1,659,764			\$964,084			\$964,084			\$964,084
35 Assessment for KVCR Operations Expenditures (multiply line 3 x 34)	-\$1,161,835	-\$497,929		-\$674,859	-\$289,225		-\$674,859	-\$289,225		-\$674,859	-\$289,225	
36 Supplemental Employee Retirement Plan per Fiscal Services Projection			\$1,100,468			\$0			\$0			\$0
37 Assessment for SERP (multiply line 3 x 36)	-\$770,328	-\$330,140		\$0	\$0		\$0	\$0		\$0	\$0	
38 GASB 45 Compliance Retiree Obligation per Fiscal Services Projection			\$500,000			\$750,000			\$750,000			\$750,000
39 Assessment for GASB 45 (multiply line 3 x 38)	-\$350,000	-\$150,000		-\$525,000	-\$225,000		-\$525,000	-\$225,000		-\$525,000	-\$225,000	
40 Economic Development & Corporate Training (EDCT) Expenditure Budget			\$262,187			\$239,652			\$239,652			\$239,652
41 Assessment for EDCT Operations Expenditures (multiply line 3 x 40)	-\$183,531	-\$78,656		-\$167,756	-\$71,896		-\$167,756	-\$71,896		-\$167,756	-\$71,896	
42 District Reserve per Contribution			\$0			\$0			\$0			\$0
43 Assessment for District Reserve (multiply line 3 x 42)	\$0	\$0		\$0	\$0		\$0	\$0		\$0	\$0	
<b>Individual Site Budgets</b>												
44 Total Site Budget Allocation for Colleges (add lines 29, 30-43; for District add lines 30-42)	\$35,995,333	\$17,286,346	\$15,379,829	\$37,801,497	\$18,079,217	\$14,919,963	\$34,394,049	\$16,618,883	\$14,919,963	\$36,057,366	\$17,304,407	\$14,919,963
45 1000 - Academic Salaries	\$19,129,479	\$8,656,075	\$890,807	\$19,260,042	\$8,934,220	\$1,028,907	\$19,260,042	\$8,934,220	\$1,028,907	\$19,260,042	\$8,934,220	\$1,028,907
46 2000 - Classified Salaries	\$6,737,801	\$4,076,441	\$4,527,085	\$7,329,239	\$4,388,498	\$4,927,625	\$7,329,239	\$4,388,498	\$4,927,625	\$7,329,239	\$4,388,498	\$4,927,625
47 3000 - Benefits	\$7,178,672	\$3,617,859	\$2,082,463	\$7,863,209	\$3,987,630	\$2,439,437	\$7,863,209	\$3,987,630	\$2,439,437	\$7,863,209	\$3,987,630	\$2,439,437
48 4000 - Supplies	\$496,437	\$195,120	\$185,974	\$542,580	\$204,623	\$211,246	\$542,580	\$204,623	\$211,246	\$542,580	\$204,623	\$211,246
49 5000 - Other Expenses and Services	\$3,221,661	\$1,156,590	\$3,515,359	\$3,607,019	\$1,302,448	\$3,777,414	\$3,607,019	\$1,302,448	\$3,777,414	\$3,607,019	\$1,302,448	\$3,777,414
50 6000 - Capital Outlay	\$365,295	\$22,692	\$167,910	\$232,787	\$69,447	\$71,250	\$232,787	\$69,447	\$71,250	\$232,787	\$69,447	\$71,250
51 7000 - Other Outgo	\$154,407	\$0	\$8,863,145	\$76,894	\$0	\$2,464,084	\$76,894	\$0	\$2,464,084	\$76,894	\$0	\$2,464,084
52 Site Budgeted/Est. Actual Expenditures 2010-11, Site Budgets 2011-12	\$37,283,752	\$17,724,777	\$20,232,743	\$38,911,770	\$18,886,866	\$14,919,963	\$38,911,770	\$18,886,866	\$14,919,963	\$38,911,770	\$18,886,866	\$14,919,963
53 Excess/(Deficit) (line 44 minus line 52)	-\$1,288,419	-\$438,431	-\$4,852,914	-\$1,110,273	-\$807,649	\$0	-\$4,517,721	-\$2,267,983	\$0	-\$2,854,404	-\$1,582,459	\$0
54 Site Fund Balance July 1, Year Beginning	\$5,065,952	\$1,537,487	\$0	\$3,777,533	\$1,099,056	\$0	\$3,777,533	\$1,099,056	\$0	\$3,777,533	\$1,099,056	\$0
55 Site Fund Balance June 30, Year Ending (line 53 plus line 54)	\$3,777,533	\$1,099,056	-\$4,852,914	\$2,667,259	\$291,407	\$0	-\$740,188	-\$1,168,927	\$0	\$923,129	-\$483,403	\$0

As of 8/27/2012 (includes 2nd Principal Apportionment posted 6/21/2012).

#### Notes and Assumptions

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. KVCR TV and Radio Operations Costs  
 Lines 36 & 37. Total Cost of Retiree Salaries Plus Benefits from SERP fully funded and expensed in 2011-12  
 Lines 38 & 39. District-wide Costs for GASB 45 (Other Post Retirement Benefits)  
 Lines 40 & 41. Economic Development and Corporate Training (EDCT) Operations Costs

#### 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, 15, 25, 35; Subprogram: 0000; Life Span, Program, Object and Type: All Available

## CAPITAL 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 master plan was updated in October 2011. 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 Heating Ventilation and Air Conditioning for the Cafeteria and HLS Building project (\$716 thousand), and the campus sewer infrastructure replacement project (\$650 thousand). CHC completed the Parking Lot/ADA/Lighting project (\$10 million); demolition of the old library (\$600 thousand), Data Relocation project (\$575 thousand), and the Solar Farm project (\$7.2 million).

### Construction Projects

#### *SAN BERNARDINO VALLEY COLLEGE*

Signage/ADA Upgrades – The Americans with Disabilities Act (ADA) project addresses campuswide ADA compliance. The four current construction projects – Gym, Business Building, Central Plant and Auditorium – will incorporate walkway repairs within their respective limits of work and a separate ADA

upgrade project will repair walkways at the Administration/Student Services Building, Technical Building, Campus Center Building and bus stop areas. The ADA Project started design work in March 2012 and is anticipated to begin construction December 2012. The Signage project is in Division of the State Architect (DSA) review and is scheduled for completion by November 2012. The total cost of the project is approximately \$6.0 million and is funded by Measure M.

Central Plant and Campuswide Infrastructure – A new central plant will provide for campuswide cooling requirements. The project consists of a new central plant building, associated open cooling tower yard, thermal energy storage tank, underground utilities distribution system, and conversion of existing chilled water and rooftop units to the new chilled water source. The project has been bid and started construction in March 2012. Included in the Central Plant and Campuswide Infrastructure budget was a sewer project replacing 2,700 feet of aged sewer line on the east side of campus. This was completed in fall 2012 at a cost of \$650,000. The total cost of the project is approximately \$16.3 million and is funded by Measure M.

New Athletic/PE Facility/Stadium – The new gymnasiums will replace the existing Snyder and Women's gymnasiums. As a combined use athletics facility, the project is designed to acquire a Leadership in Energy and Environmental Design (LEED) Silver rating through the U.S. Green Building Council. The Stadium project will provide improvements to the home stadium, visitor seating, restroom facilities, ticketing, concessions, and storage. The overall total cost of the project is approximately \$60.7 million and is funded by Measure M. This project is 20% complete through the construction document phase and is scheduled to begin construction in spring 2013. The gymnasiums are anticipated to be completed in winter 2014 while the stadium will finish in fall 2015.

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 \$16.2 million and is funded by both Measure M (\$9.9 million) and Measure P (\$6.3 million). The renovation is in construction and is scheduled to complete in July 2013.

Auditorium Renovation – This project renovates the existing Auditorium Building, including providing new restrooms, upgrades to the green room/classroom, dressing rooms, workshop, storage and the Black Box Studio Theatre. Upgrades to the mechanical system will include connection to the new central plant, and the building will be protected with a new automatic fire sprinkler system. The building will be brought into compliance with ADA and receive upgrades to theatre lighting, acoustic, audio visual and rigging. These improvements will allow for productions of a larger scale. The total cost of the project is approximately \$10.2 million and is funded by Measure M. The project is scheduled to start construction in winter of 2012, and finish in winter of 2013.

#### *CRAFTON HILLS COLLEGE*

New Science Building – This project provides 30,000 square feet of space with modern science labs to address the needs of the 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 total cost of the project is approximately \$25.6 million funded by Measure M and is scheduled to start construction in fall 2013, and finish in winter 2015.

New Crafton Center (One Stop Student Center) – This project provides 40,000 square feet 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 million and is funded by Measure M. The project is scheduled to start construction in fall 2013, and finish in winter 2015.

New Occupational Education Building #2 (OE2 Building) – This project includes demolition of the existing OE2 building, construction of a new OE2 building, and site improvements. The new building will address the needs of the Fire Technology, Emergency Medical Services, Public Safety, and Respiratory Care programs. The project consists of lecture, lab, office, vehicular storage and fire drill yard 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 \$23.7 million and is funded by Measure M. The project is scheduled to start construction in fall 2013, and finish in winter 2015.

New Physical Education Building – This project provides 10,000 square feet 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 ADA access to the new Aquatic Center. The total cost of this project is approximately \$5.8 million and is funded by Measure M. The project is scheduled to start construction in spring 2013, and finish in winter 2013.

LADM Labs, Offices & Lecture Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as reconfigures existing space into Campus Police facilities, lecture, lab and office space. The total cost of this project is approximately \$15.4 million funded by Measure M, and is scheduled to start construction in winter 2015, and finish in winter 2016.

Student Services A Seismic Upgrade and Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as reconfigures existing space into offices. The total cost of this project is approximately \$3.4 million funded by Measure M and is scheduled to start construction in winter 2015, and finish in fall 2016.

College Center Seismic Upgrade and Renovation – This project incorporates seismic retrofit recommendations for the entire building as well as reconfigures existing space into lecture, lab, and office spaces. The total cost of this project is approximately \$2.9 million funded by Measure M and is scheduled to start construction in winter 2015, and finish in fall 2016.

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 \$4.4 million funded by Measure M and is scheduled to start construction in fall 2013, and finish in spring 2014.

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 total cost of the project is approximately \$930,000 funded by Measure M, and is scheduled to start construction in winter 2014, and finish in spring 2015.

## **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 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 included the Aquatic Center and Solar Farm at CHC, and the Chemistry/Physical Science building at SBVC.

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.

## 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 for consideration, who forwards approved projects to the California Legislative Analyst Office 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. Currently, and in the foreseeable future, there is no state bond funding available.

# DEBT MANAGEMENT

## General Obligation Bonds

General obligation bonds are maintained by the County Treasury as the county assessor's office accounts for property tax receipts and the related principal and interest payment to the bond holders. This debt has no effect on District operations.

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 was sold (Series A). On June 18, 2009, \$73,102,389 (Series B) and \$45,210,000 (Series C) of general obligation bonds was sold. The outstanding bonded debt for the San Bernardino Community College District as of June 30, 2012 is as follows.



Issue Date	Maturity Date	Original Issue	Bonds Outstanding, July 1, 2011	Accreted Interest Addition	Redeemed	Bonds Outstanding, June 30, 2012	Due Within One Year
5/1/2003	8/1/2014	\$ 50,000,000	\$ 2,940,000	\$ -	\$ 865,000	\$ 2,075,000	\$ 980,000
2/12/2004	8/1/2015	20,000,000	1,265,000	-	250,000	1,015,000	290,000
3/22/2005	8/1/2023	56,562,550	50,570,484	519,179	2,100,000	48,989,663	2,285,000
8/22/2006	8/1/2031	100,000,000	100,000,000	-	-	100,000,000	-
12/17/2008	8/1/2033	140,000,000	140,000,000	-	-	140,000,000	-
6/9/2009	8/1/2033	4,999,797	5,630,551	430,114	-	6,060,665	-
6/9/2009	8/1/2033	15,000,000	15,000,000	-	-	15,000,000	-
6/9/2009	8/1/2048	73,102,389	82,034,567	6,056,901	209,085	87,882,383	500,926
6/9/2009	8/1/2044	45,210,000	45,210,000	-	-	45,210,000	-
			<u>\$ 442,650,602</u>	<u>\$ 7,006,194</u>	<u>\$ 3,424,085</u>	<u>\$ 446,232,711</u>	<u>\$ 4,055,926</u>

With the Series C of Measure M in place, the District does not plan to issue any additional debt in Fiscal Year 2013 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 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. These amounts have been fully funded and have no effect on current district operations.

Years Ending June 30	Payment
2012	\$1,648,637
2013	1,554,446
2014	903,907
2015	828,456
2016	81,688
2017-19	<u>128,999</u>
<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 30 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 2013.

# Statistical Section

## EMPLOYEE POSITION SCHEDULE

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget
Administrators	68	69	84	73
Faculty	241	222	225	212
Classified	420	390	388	388

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 ten existing vacant administrator positions and the five newly created grant funded positions:

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

In Fiscal Year 2011-2012, there has been an increase in newly created positions.

- HIS-STEM PASS GO Project Director (Grant)
- HIS-STEM PASS GO Counselor (Grant)
- E-Text Production Manager (Grant)
- Veterans Administrator
- Assistant Director Resource Grant Development (Grant)
- STEM PASS GO Counselor (Grant)
- STEM Pathways Coordinator (Grant)
- Alternative Learning Strategies Coordinator (Grant)
- Director, Administrative Application Systems
- Stem Transfer Service Coordinator (Grant)
- Alumni Development Coordinator
- Research Analyst (Grant)
- Director, Police Academy
- General Manager, KVCR TV/FM

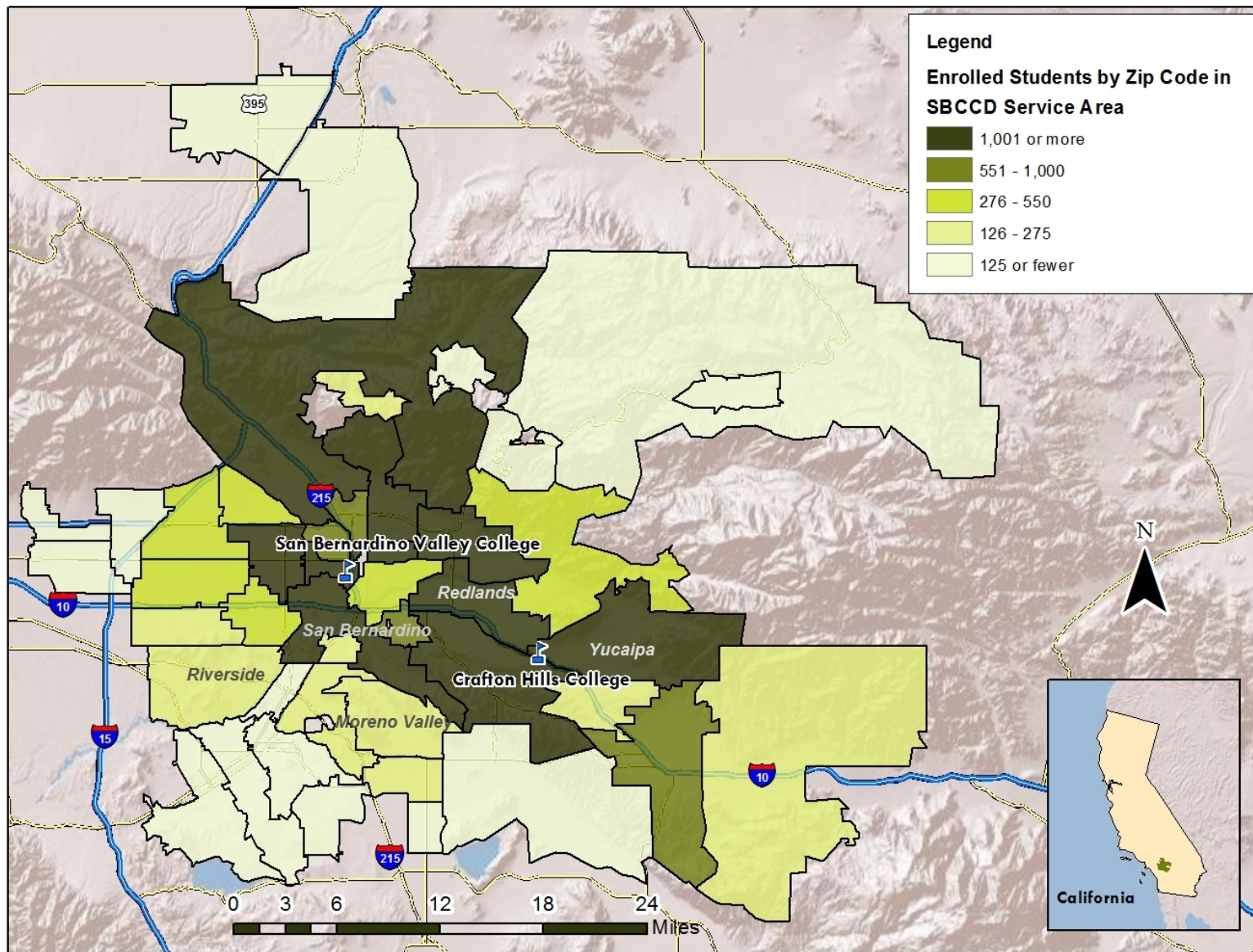
## PRIMARY SERVICE AREAS

City	Population Served (18-64 Year Olds)*	SBCCD Students with GOR** 2011-12	% Served
Banning	15,165	208	1.37
Beaumont	21,867	612	2.80
Big Bear City	7,672	52	0.68
Big Bear Lake City	3,001	54	1.80
Bloomington	14,273	387	2.71
Calimesa	4,425	215	4.86
Colton	31,820	1,576	4.95
Crestline	7,096	191	2.69
Fontana	120,464	1,136	0.94
Grand Terrace	7,759	252	3.25
Hesperia	52,865	89	0.17
Highland	32,094	1,782	5.55
Lake Arrowhead	7,643	71	0.93
Loma Linda	15,161	589	3.88
Mentone	5,586	366	6.55
Moreno Valley	118,735	487	0.41
Rancho Cucamonga	109,675	222	0.20
Redlands	43,496	2,419	5.56
Rialto	59,661	1,803	3.02
Riverside	196,223	728	0.37
Running Springs	3,204	96	3.00
San Bernardino	126,152	6,462	5.12
Victorville	68,468	111	0.16
Yucaipa	31,089	1,917	6.17
TOTAL	1,103,594	21,825	1.98

\*Taken from the Age Groups and Sex: 2010, 2010 Census Summary File 2, QT-P1.

\*\*Grade on Record

## DISTRIBUTION OF STUDENT ENROLLMENT 2011-12



Source: Center of Excellence, California Community Colleges. Software and data provided by ESRI. Zip Codes listed represent those with 50 or more enrolled students in SBCCD, 2011-2012

## CALIFORNIA COMMUNITY COLLEGE STUDENT FEE HISTORY

Fiscal Year	Fee (per unit)	% Increase
1984-1985*	\$0	n/a
1984-1985	\$5	n/a
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
Summer 2012	\$46	28

\*Prior to 1984, California community colleges did not charge a fee.

Source: "Key Facts." *California community colleges chancellor*. California Community Colleges Chancellor, n.d. Web. 25 Jul 2012.



## STUDENT ENROLLMENT & DEMOGRAPHIC STATISTICS

	Enrollment				Gender			Ethnicity								
	Student Count	% Change	FTES*	% Change	% Male	% Female	% Not Indicated	% American								
								% African American	% Indian/ Alaskan Native	% Asian	% Filipino	% Hispanic	% Multi Ethnicity	% Pacific Islander	% White	% Unknown
2010-11	27,568	-7.67	14,920	2.73	45	55	0	13	1	4	2	47	3	0	28	2
2009-10	29,857	-6.21	14,524	-9.64	45	54	1	15	1	4	2	42	2	1	30	3
2008-09	31,833	7.37	16,074	11.78	45	54	1	15	1	4	2	39	0	1	32	6
2007-08	29,647	6.04	14,380	10.52	45	54	1	15	1	4	2	37	0	1	34	6
2006-07	27,959	4.64	13,011	-1.03	45	54	1	15	1	4	2	36	0	1	34	7
2005-06	26,720	-2.56	13,147	2.63	43	57	0	17	1	4	2	35	0	1	34	6
2004-05	27,421	6.21	12,810	4.02	43	56	1	18	1	4	2	34	0	1	35	5
2003-04	25,817	-19.47	12,315	-12.52	41	55	4	17	1	5	2	33	0	1	36	5
2002-03	32,059	5.60	14,078	2.86	44	53	3	17	1	4	2	31	0	1	39	5
2001-02	30,360	2.86	13,686	7.89	44	54	2	17	1	4	2	31	0	1	39	5

Source: CCCO MIS Data Mart. Web. 25 Jul 2012. <<http://datamart.cccco.edu/Students/Default.aspx>>

\* The FTES value is calculated by summing the "Total Hours" (refer to SXD4 in CCCCO MIS Data Element Dictionary) in all the enrollment records reported to CCCCO MIS during the requested time period, then dividing by 525.

\* If "Total Hours" cannot be derived because data is missing or set to "Unknown/Unreported", the enrollments are not included.

\* All activity in classes eligible for state apportionment funding is included. This methodology is not same as the methodology used in calculating FTES for CCSFS320 report.

### Overall Change 2001-02 to 2010-11

Student Count	% Change	FTES	% Change
-2,792	-9	-1,234	-9



## Appendix: Glossary

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**ACADEMIC SALARIES:** Salaries for district employees who are required to meet minimum academic standards as a condition of employment.

**ACCRUAL BASIS:** Method of accounting which calls for recognizing revenue/gains and expenses/losses in the accounting period in which the transactions occur regardless of the timing of the related cash flows.

**AD VALOREM:** Latin for “according to value”.

**ALLOCATION:** Division or distribution of resources according to a predetermined plan.

**APPROPRIATION:** A legal authorization granted by a legislative or governing body to make expenditures and incur obligations for a specified time and purpose.

**APPORTIONMENT:** Allocation of state or federal aid, district taxes, or other moneys to community college districts or other governmental units.

**ASSESSED PROPERTY VALUES:** The assessed valuation is the value computed by the county assessor's office on each unit of property, which serves as the basis for calculating property taxes.

**AUDIT:** An official examination and verification of financial statements and related documents, records, and accounts for the purpose of determining the propriety of transactions, whether transactions are recorded properly, and whether statements drawn from accounts reflect an accurate picture of financial operations and financial status. Audit procedures may also include examination and verification of compliance with applicable laws and regulations, economy and efficiency of operations, and effectiveness in achieving program results. The general focus of the annual audit conducted on the district is usually a financial statement examination and compliance audit.

**BALANCED BUDGET:** A budget in which receipts are equal to or greater than outlays in a fiscal period.

**BASIS OF ACCOUNTING:** A term used to refer to *when* revenues, expenditures, expenses, and transfers—and the related assets and liabilities—are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

**BOND:** A bond is a written promise to pay a specific sum of money, called the face value or principle amount, at a specified date (or dates) in the future, called the maturity date, and with periodic interest at a rate specified in the bond. A bond is generally issued for a specific purpose or project, such as construction of a new facility.

**BUDGET:** A financial plan of operation for a given period consisting of an estimate of proposed expenditures and revenues.

**BUDGET CALENDAR:** The schedule of key dates which the city follows in the preparation, adoption, and administration of the budget.

**BOARD OF TRUSTEES:** The body of elected officials that governs the San Bernardino Community College District.

**CAPITAL 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.

**CAPITAL OUTLAY:** The acquisition of or additions to fixed assets, including land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or equipment.

**CASH:** Includes currency, coin, checks, money orders, and bank drafts on hand or deposit with a designated agent or official acting as custodian of deposited funds.

**CASH FLOW:** Incomings and outgoings of cash, representing the operating activities of an organization.

**CLASSIFIED SALARIES:** Salaries for district employees not required to meet minimum academic standards as a condition of employment.

**DEFERRALS:** State withhold of apportionment funding due to cash flow shortages.

**EMPLOYEE BENEFITS:** Amounts paid by an employer on behalf of employees. Examples are group health or life insurance payments, contributions to employee retirement, district share of taxes, and workers' compensation payments. These amounts are not included in the gross salary, but are over and above. While not paid directly to employees, they are a part of the total cost of employees.

**EXPENDITURES:** Payment of cash or cash equivalent for payroll, goods or services, or a charge against available funds in settlement of an obligation.

**FEES:** Amounts collected from or paid to individuals or groups for services or for use purchase of goods or services.

**FIFTY-PERCENT LAW:** The "50 Percent Law", as defined in *Education Code* Section 84362 and *California Code of Regulations* Section 59200 et seq., requires California Community College districts to spend each fiscal year 50% of the current expense of education for payment of salaries of classroom instructors. The intent of the statute is to limit class size and contain the relative growth of administrative and non-instructional costs.

**FISCAL:** Of or relating to government expenditures, revenues, and debt.

**FISCAL YEAR:** A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. For governmental entities in the State of California, this period begins July 1 and ends June 30.

**FULL-TIME EQUIVALENT STUDENTS (FTES):** An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. FTES is one of the workload measures used in the computation of state aid for California Community Colleges.

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein.

**FUND ACCOUNTING:** Control device used to separate financial resources and ensure they are used for their intended purposes.

**FUND BALANCE:** The difference between fund assets and fund liabilities of governmental and similar trust funds. Used to describe the net assets, or available resources, of funds.

**FUND GROUP:** Compilation of two or more individual funds used to report sources and uses of resources in providing some major service or group of services.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):** Guidelines to financial accounting and reporting which set uniform minimum standards for accepted accounting practices.

**GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB):** The authoritative accounting and financial reporting standard-setting body for governmental entities.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA):** A professional association of state, provincial and local finance officer in the United States and Canada.

**GENERAL FUND:** The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**GRANT:** A contribution of assets from one organization to another to support a particular function or purpose.

**OPERATING EXPENSES:** Expenses related directly to the entity's primary activities.

**LEVY:** The imposition of taxes, special assessments, or service charges for the support of governmental activities; also, the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

**PROPERTY TAXES:** In general, property taxes are those taxes levied on real property for the purpose of providing service for the public good.

**RESERVES:** An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes.

**RESOURCE ALLOCATION MODEL:** The overall process by which funds are best allocated to the campuses and district office operations in order to meet district goals and objectives.

**RESOURCES:** All assets owned including land, buildings, cash, estimated income not realized, and, in certain funds, bonds authorized but unissued.

**REVENUE:** Increase in net assets from other than expense or expenditure refunds or other financing sources (e.g., long-term debt proceeds, residual equity, and operating transfers, and capital contributions).

**RESTRICTED FUND:** Cash or other assets which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

**STUDENT SERVICES:** Student services include those activities which provide assistance to students in the areas of financial aid, admissions and records, health, placement testing, counseling and student activities.

**STUDENT TUITION AND FEES:** The student tuition and fees category includes all student tuition and student fees assessed against students for educational and general Purposes.

**TAX REVENUE ANTICIPATION NOTES (TRAN):** Instruments issued to secure short-term moneys borrowed in expectation of collection of taxes.

**TRUST FUND:** A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

# Appendix: Development Budget

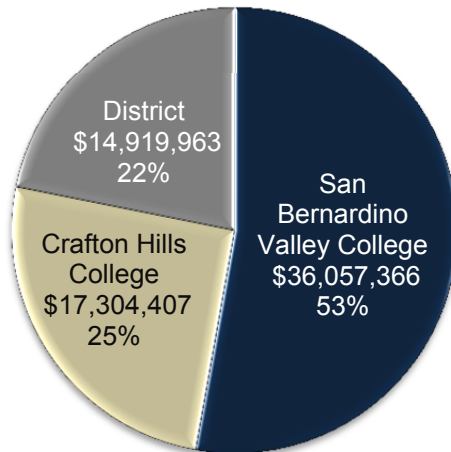
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# GENERAL FUND, UNRESTRICTED

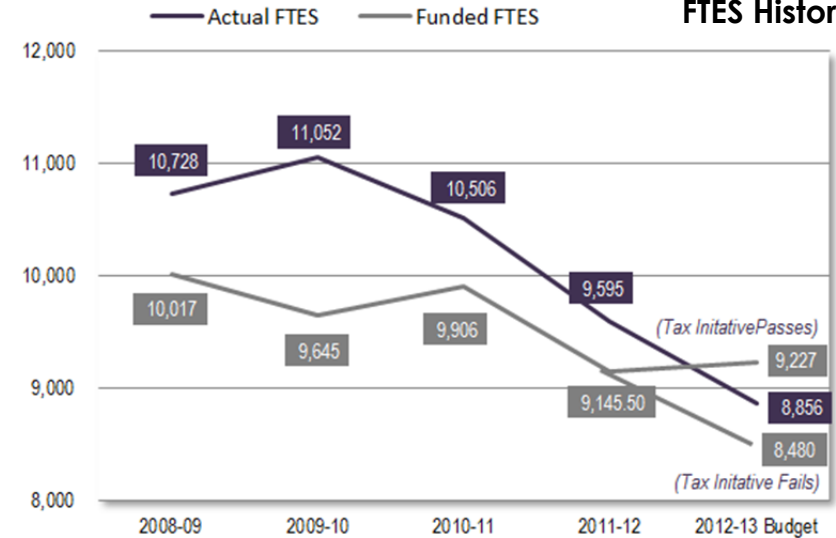


## Fiscal Year 2013 Allocation

TOTAL: \$68,281,736

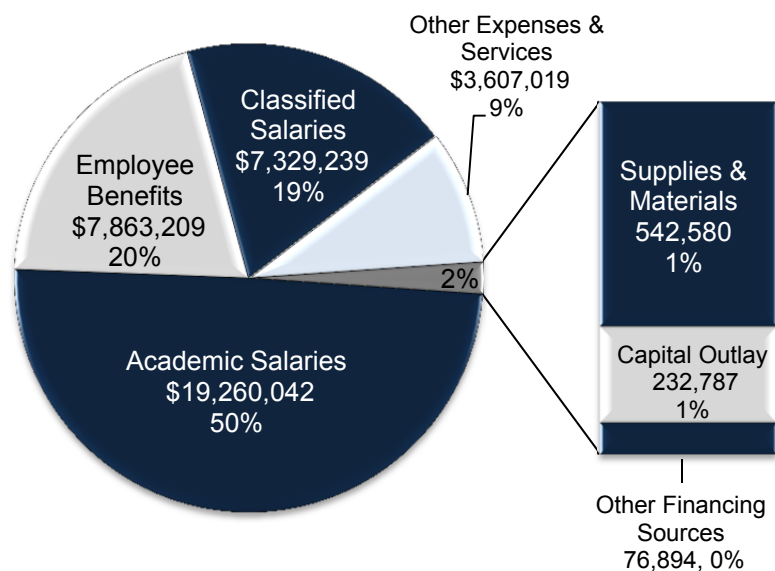


## FTES History

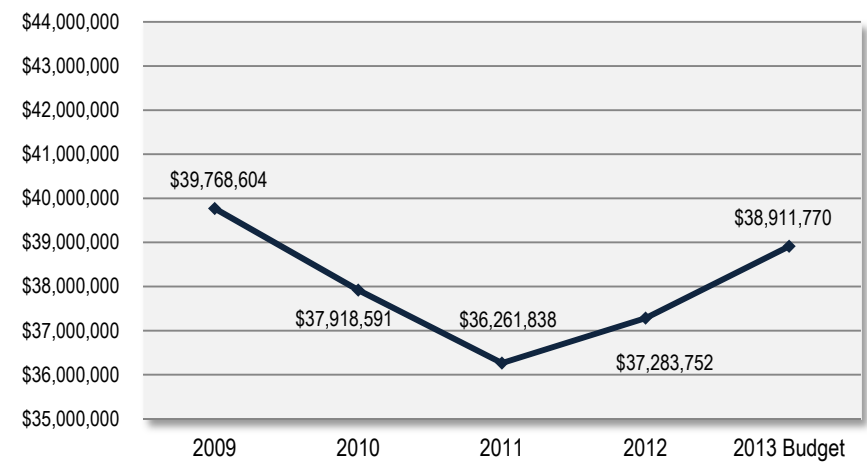


## Fiscal Year 2013 Expenditure Budget

TOTAL: \$38,911,770



## Expense History



72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 2

FU: 01 GENERAL FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	45,500		65,060.00	45,500	
8600.00 STATE REVENUES	1,321,860		1,338,950.32	1,291,984	
8800.00 LOCAL REVENUES	663,030		543,263.23	622,510	
TOTAL: 8000-8999	2,030,390		1,947,273.55	1,959,994	
1100.00 CONTRACT CLASSROOM INST.	10,400,462	0.00	10,122,848.72	10,483,417	130.49
1200.00 CONTRACT CERT. ADMINISTRATORS	3,263,762	0.00	3,213,296.52	3,160,400	30.37
1300.00 INSTRUCTORS DAY/HOURLY	5,254,793	0.00	5,421,100.87	5,289,132	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	354,649	0.00	363,190.45	324,093	0.00
*** TOTAL: 1000 ***	19,273,666	0.00	19,120,436.56	19,257,042	160.86
2100.00 CONTRACT CLASSIFIED NON-INSTR.	5,736,493	0.00	5,639,447.44	6,099,423	125.56
2200.00 INSTRUCTIONAL AIDS	746,479	0.00	735,881.88	782,406	17.07
2300.00 NON-INSTRUCTION HOURLY CLASS.	192,789	0.00	148,157.14	128,681	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	334,464	0.00	212,785.02	314,877	0.00
*** TOTAL: 2000 ***	7,010,225	0.00	6,736,271.48	7,325,387	142.63
3100.00 CERTIFICATED RETIREMENT	1,512,642	0.00	1,377,844.20	1,539,209	0.00
3200.00 CLASSIFIED RETIREMENT	833,345	0.00	812,440.55	861,753	0.00
3300.00 OASDHI/FICA	850,640	0.00	835,023.48	855,582	0.00
3400.00 HEALTH AND WELFARE BENEFITS	3,264,320	0.00	3,180,456.90	3,743,986	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	425,168	0.00	412,481.99	294,349	0.00
3600.00 WORKERS COMPENSATION INSURANCE	472,930	0.00	455,531.21	475,959	0.00
3900.00 OTHER BENEFITS	109,248	0.00	103,804.24	91,898	0.00
*** TOTAL: 3000 ***	7,468,293	0.00	7,177,582.57	7,862,736	0.00
4100.00 TEXTBOOKS	211-		211.04-	215	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	36,199		21,563.22	23,125	
4300.00 INSTRUCTIONAL SUPPLIES	61,789		50,830.83	70,838	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	8,229		5,678.13	13,031	
4500.00 NONINSTRUCTIONAL SUPPLIES	421,195		353,992.33	426,171	
4700.00 FOOD SUPPLIES	12,000		16,888.94	3,000	
*** TOTAL: 4000 ***	539,201		448,742.41	536,380	
5100.00 PERSON&CONSULTANT SVC-DIST USE	832,793		707,850.85	832,933	
5200.00 TRAVEL & CONFERENCE EXPENSES	96,160		68,896.90	114,633	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	131,114		99,216.49	115,193	
5400.00 INSURANCES - DISTRICT USE	1,200		.00	1,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	1,710,448		1,651,983.36	1,586,858	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	566,153		497,191.20	628,355	
5800.00 OTHER OPERATING EXP-DIST. USE	228,107		84,298.75	241,408	
5900.00 INTERPROGRAM CHARGES-DIST.USE	180		.00	180	
*** TOTAL: 5000 ***	3,566,155		3,109,437.55	3,520,560	



72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 3

FU: 01 GENERAL FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 1000-5999	37,857,540		36,592,470.57	38,502,105	303.49
6300.00 LIBRARY BOOKS - EXPANSION	49,847		49,230.03	60,000	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	189,921		102,310.03	151,017	
*** TOTAL: 6000 ***	239,768		151,540.06	211,017	
TOTAL: 1000-6999	38,097,308		36,744,010.63	38,713,122	303.49
7300.00 INTERFUND TRANSFERS	149,728		149,728.00	60,406	
7600.00 OTHER STUDENT AID	30,375		4,678.56	16,488	
*** TOTAL: 7000 ***	180,103		154,406.56	76,894	
TOTAL: 1000-7999	38,277,411		36,898,417.19	38,790,016	303.49

72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 8

FU: 01 GENERAL FUND

SI: 15 SBVC PRIOR YEAR FUNDING

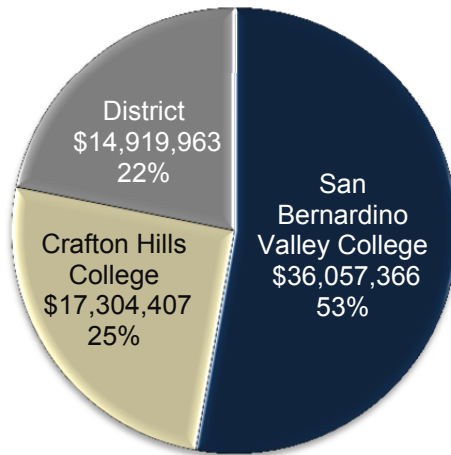
SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8900.00 OTHER FINANCING SOURCES	0		48,562.77	0	
TOTAL: 8000-8999	0		48,562.77	0	
1400.00 NON-INSTRUCTION HOURLY CERT.	9,334	0.00	9,042.02	3,000	0.00
*** TOTAL: 1000 ***	9,334	0.00	9,042.02	3,000	0.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	1,748	0.00	1,530.00	3,852	0.00
*** TOTAL: 2000 ***	1,748	0.00	1,530.00	3,852	0.00
3100.00 CERTIFICATED RETIREMENT	486	0.00	745.96	248	0.00
3300.00 OASDHI/FICA	127	0.00	173.19	150	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	120	0.00	170.21	75	0.00
*** TOTAL: 3000 ***	733	0.00	1,089.36	473	0.00
4300.00 INSTRUCTIONAL SUPPLIES	37,171		37,002.91	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	20,867		10,692.00	6,200	
*** TOTAL: 4000 ***	58,038		47,694.91	6,200	
5100.00 PERSON&CONSULTANT SVC-DIST USE	87,900		16,400.00	5,904	
5200.00 TRAVEL & CONFERENCE EXPENSES	0		.00	2,500	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	0		.00	35,244	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	19,041		18,623.11	15,000	
5800.00 OTHER OPERATING EXP-DIST. USE	90,353		77,200.22	27,811	
*** TOTAL: 5000 ***	197,294		112,223.33	86,459	
TOTAL: 1000-5999	267,147		171,579.62	99,984	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	0		.00	7,659	
6300.00 LIBRARY BOOKS - EXPANSION	33,000		32,758.24	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	238,061		180,996.98	14,111	
*** TOTAL: 6000 ***	271,061		213,755.22	21,770	
TOTAL: 1000-6999	538,208		385,334.84	121,754	

# GENERAL FUND, UNRESTRICTED

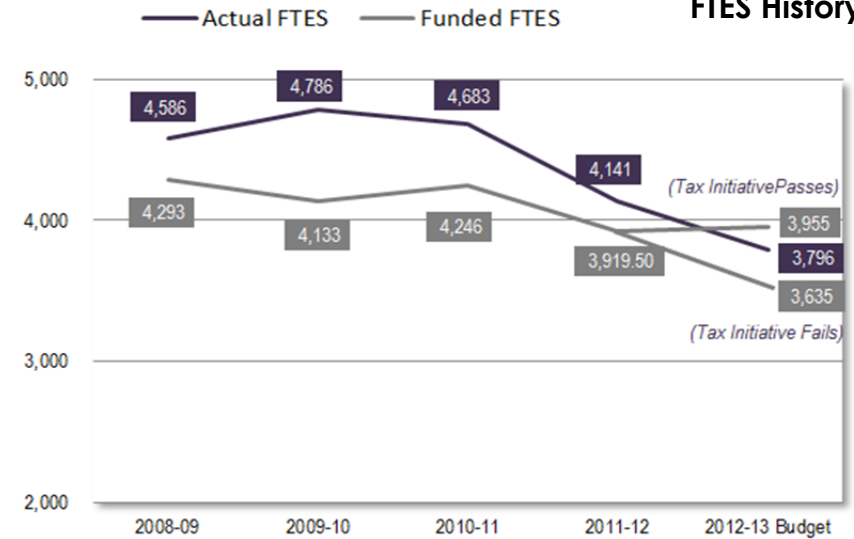


## Fiscal Year 2013 Allocation

TOTAL: \$68,281,736

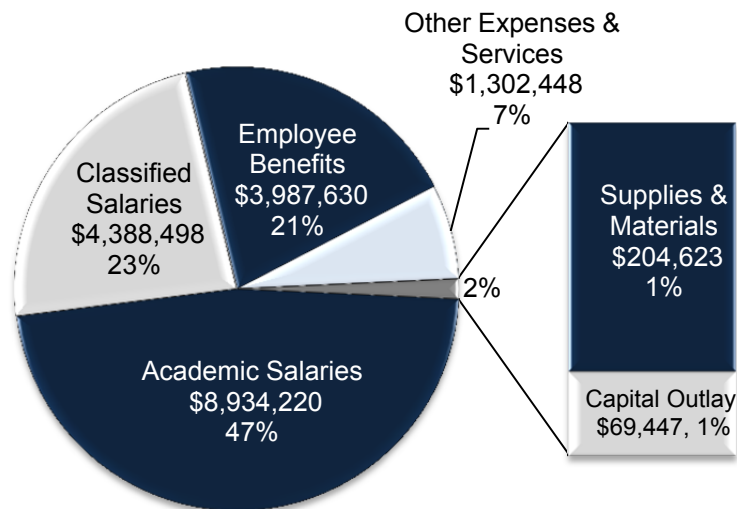


## FTES History

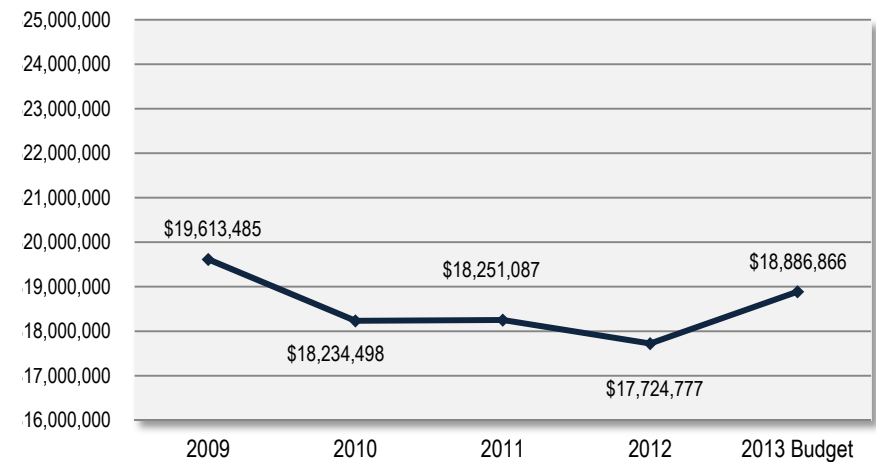


## Fiscal Year 2013 Expenditure Budget

TOTAL: \$18,886,866



## Expense History



72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 4

FU: 01 GENERAL FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	14,500		18,828.71	21,860	
8600.00 STATE REVENUES	571,893		586,320.38	550,476	
8800.00 LOCAL REVENUES	251,192		404,239.60	485,465	
8900.00 OTHER FINANCING SOURCES	869		24,159.42	0	
TOTAL: 8000-8999	838,454		1,033,548.11	1,057,801	
1100.00 CONTRACT CLASSROOM INST.	4,515,639	0.00	4,315,987.19	4,690,815	56.18
1200.00 CONTRACT CERT. ADMINISTRATORS	2,576,544	0.00	2,385,792.23	2,257,356	21.45
1300.00 INSTRUCTORS DAY/HOURLY	1,915,300	0.00	1,894,099.12	1,863,849	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	77,031	0.00	60,196.62	122,200	0.00
*** TOTAL: 1000 ***	9,084,514	0.00	8,656,075.16	8,934,220	77.63
2100.00 CONTRACT CLASSIFIED NON-INSTR.	3,281,022	0.00	3,106,347.12	3,390,539	67.18
2200.00 INSTRUCTIONAL AIDS	530,385	0.00	526,390.18	582,880	12.44
2300.00 NON-INSTRUCTION HOURLY CLASS.	163,289	0.00	131,739.24	92,885	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	338,251	0.00	311,964.84	322,194	0.00
*** TOTAL: 2000 ***	4,312,947	0.00	4,076,441.38	4,388,498	79.62
3100.00 CERTIFICATED RETIREMENT	670,708	0.00	640,549.60	690,180	0.00
3200.00 CLASSIFIED RETIREMENT	508,834	0.00	458,873.99	513,073	0.00
3300.00 OASDHI/FICA	464,706	0.00	439,737.54	464,150	0.00
3400.00 HEALTH AND WELFARE BENEFITS	1,716,104	0.00	1,588,095.29	1,872,627	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	215,555	0.00	204,455.94	147,581	0.00
3600.00 WORKERS COMPENSATION INSURANCE	248,758	0.00	234,238.81	248,159	0.00
3900.00 OTHER BENEFITS	54,815	0.00	51,782.24	51,860	0.00
*** TOTAL: 3000 ***	3,879,480	0.00	3,617,733.41	3,987,630	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	1,544		493.75	5,810	
4300.00 INSTRUCTIONAL SUPPLIES	53,283		49,565.63	51,494	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	2,189		1,058.27	2,455	
4500.00 NONINSTRUCTIONAL SUPPLIES	158,808		144,001.90	144,364	
4700.00 FOOD SUPPLIES	0		.00	500	
*** TOTAL: 4000 ***	215,824		195,119.55	204,623	
5100.00 PERSON&CONSULTANT SVC-DIST USE	68,038		19,530.34	66,828	
5200.00 TRAVEL & CONFERENCE EXPENSES	33,130		30,182.88	40,950	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	49,973		30,553.92	45,190	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	846,154		698,862.63	526,359	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	404,914		319,497.68	367,944	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	0		.00	5,300	
5800.00 OTHER OPERATING EXP-DIST. USE	243,022		57,962.52	224,877	
*** TOTAL: 5000 ***	1,645,231		1,156,589.97	1,277,448	
TOTAL: 1000-5999	19,137,996		17,701,959.47	18,792,419	157.25

72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 5

FU: 01 GENERAL FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	1,550		.00	0	
6300.00 LIBRARY BOOKS - EXPANSION	15,000		11,472.75	10,000	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	19,330		11,219.52	22,447	
*** TOTAL: 6000 ***	35,880		22,692.27	32,447	
TOTAL: 1000-6999	19,173,876		17,724,651.74	18,824,866	157.25
7200.00 INTRAFUND TRANSFERS OUT	200,000		200,000.00	0	
*** TOTAL: 7000 ***	200,000		200,000.00	0	
TOTAL: 1000-7999	19,373,876		17,924,651.74	18,824,866	157.25

72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 9

FU: 01 GENERAL FUND

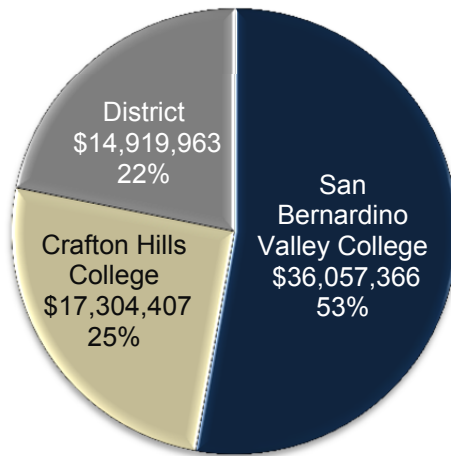
SI: 25 CHC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
3900.00 OTHER BENEFITS	0	0.00	125.00	0	0.00
*** TOTAL: 3000 ***	0	0.00	125.00	0	0.00
5800.00 OTHER OPERATING EXP-DIST. USE	0		.00	25,000	
*** TOTAL: 5000 ***	0		.00	25,000	
TOTAL: 1000-5999	0		125.00	25,000	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	0		.00	37,000	
*** TOTAL: 6000 ***	0		.00	37,000	
TOTAL: 1000-6999	0		125.00	62,000	

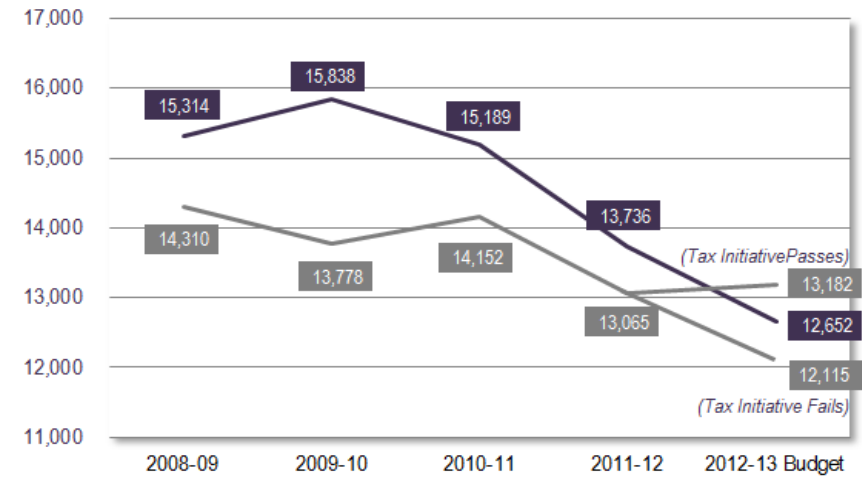
# GENERAL FUND, UNRESTRICTED - DISTRICT CENTRAL SERVICES

## Fiscal Year 2013 Allocation

TOTAL: \$68,281,736

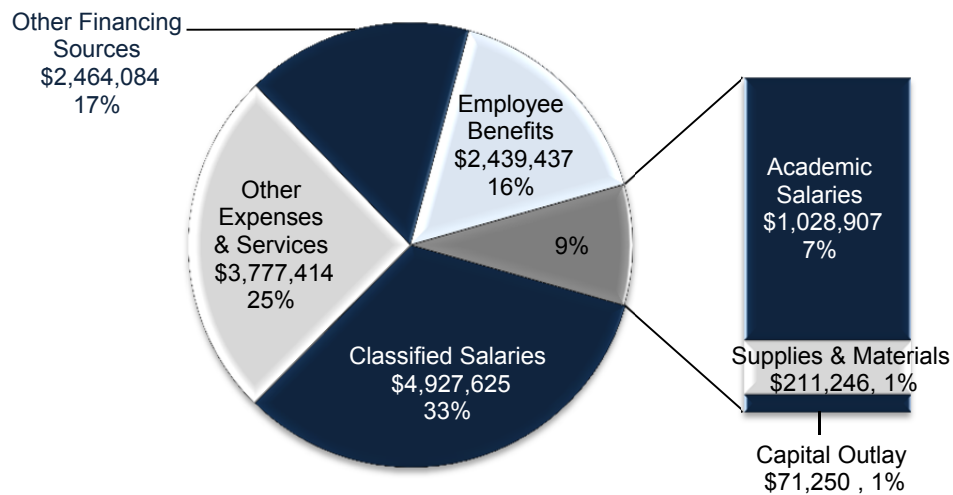


## FTES History

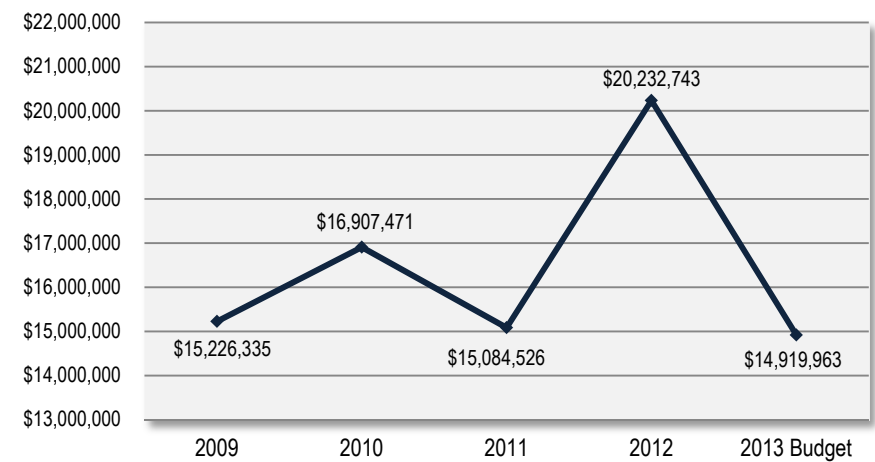


## Fiscal Year 2013 Expenditure Budget

TOTAL: \$14,919,963



## Expense History





72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 6

FU: 01 GENERAL FUND

SI: 03 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	276,930		381,698.77	34,500	
8900.00 OTHER FINANCING SOURCES	102,111		118,603.26	12,450	
TOTAL: 8000-8999	379,041		500,302.03	46,950	
1200.00 CONTRACT CERT. ADMINISTRATORS	883,920	0.00	890,137.62	1,028,907	5.20
1400.00 NON-INSTRUCTION HOURLY CERT.	300	0.00	668.98	0	0.00
*** TOTAL: 1000 ***	884,220	0.00	890,806.60	1,028,907	5.20
2100.00 CONTRACT CLASSIFIED NON-INSTR.	4,397,103	0.00	4,180,387.41	4,700,525	87.13
2300.00 NON-INSTRUCTION HOURLY CLASS.	225,428	0.00	346,697.10	227,100	0.00
*** TOTAL: 2000 ***	4,622,531	0.00	4,527,084.51	4,927,625	87.13
3100.00 CERTIFICATED RETIREMENT	47,374	0.00	44,710.28	58,452	0.00
3200.00 CLASSIFIED RETIREMENT	546,250	0.00	482,087.11	558,996	0.00
3300.00 OASDHI/FICA	403,398	0.00	359,962.87	412,345	0.00
3400.00 HEALTH AND WELFARE BENEFITS	1,008,974	0.00	882,454.03	1,113,388	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	148,207	0.00	147,705.21	126,698	0.00
3600.00 WORKERS COMPENSATION INSURANCE	141,323	0.00	124,088.64	138,867	0.00
3900.00 OTHER BENEFITS	30,813	0.00	41,454.88	30,691	0.00
*** TOTAL: 3000 ***	2,326,339	0.00	2,082,463.02	2,439,437	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	8,898		4,980.11	9,150	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	15,442		6,690.85	11,592	
4500.00 NONINSTRUCTIONAL SUPPLIES	228,758		174,303.06	190,504	
*** TOTAL: 4000 ***	253,098		185,974.02	211,246	
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,204,319		1,131,655.16	768,811	
5200.00 TRAVEL & CONFERENCE EXPENSES	229,564		172,952.40	167,330	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	134,478		95,732.35	142,360	
5400.00 INSURANCES - DISTRICT USE	60,000		69,319.50	77,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	272,202		150,039.86	287,703	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	877,171		778,451.12	742,418	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	771,000		415,500.42	722,292	
5800.00 OTHER OPERATING EXP-DIST. USE	1,290,712		701,708.20	869,500	
*** TOTAL: 5000 ***	4,839,446		3,515,359.01	3,777,414	
TOTAL: 1000-5999	12,925,634		11,201,687.16	12,384,629	92.33
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	7,000		6,527.00	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	222,217		161,383.33	71,250	
*** TOTAL: 6000 ***	229,217		167,910.33	71,250	
TOTAL: 1000-6999	13,154,851		11,369,597.49	12,455,879	92.33

72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 7

FU: 01 GENERAL FUND

SI: 03 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
7200.00 INTRAFUND TRANSFERS OUT	475,913		475,913.00	0	
7300.00 INTERFUND TRANSFERS	5,210,232		8,387,232.00	2,464,084	
*** TOTAL: 7000 ***	5,686,145		8,863,145.00	2,464,084	
TOTAL: 1000-7999	18,840,996		20,232,742.49	14,919,963	92.33

72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 10

FU: 01 GENERAL FUND

SI: 33 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
5800.00 OTHER OPERATING EXP-DIST. USE	0		1,900.00-	0	
*** TOTAL: 5000 ***	0		1,900.00-	0	
TOTAL: 1000-5999	0		1,900.00-	0	

72 San Bernardino Community Col  
 GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 11

FU: 01 GENERAL FUND

SI: 35 SBCCD PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	2,210		.00	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	35		.00	0	
*** TOTAL: 4000 ***	2,245		.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	10,343		.00	0	
*** TOTAL: 5000 ***	10,343		.00	0	
TOTAL: 1000-5999	12,588		.00	0	

## GENERAL FUND, UNRESTRICTED - SUMMARY

72 San Bernardino Community Col  
 GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 1

FU: 01 GENERAL FUND

SI: 00 GENERAL

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8600.00 STATE REVENUES	51,222,447		50,719,993.38	49,526,717	
8800.00 LOCAL REVENUES	16,981,000		16,964,326.73	15,933,553	
TOTAL: 8000-8999	68,203,447		67,684,320.11	65,460,270	

72 San Bernardino Community Col  
GEN FUND UNRESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1640 BD0510

08/21/12 PAGE 12

FU: 01 GENERAL FUND

## SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12		FY 12-13	
	BUDGET	ADJ FTE	EXPENSES		PRELIMINARY	BUDGET ADJ FTE
TOTAL: 8000-8999	71,451,332		71,214,006.57		68,525,015	
TOTAL: 1000-5999	70,200,905		65,665,921.82		69,804,137	553.07
TOTAL: 1000-6999	70,976,831		66,221,819.70		70,177,621	553.07
TOTAL: 1000-7999	77,043,079		75,439,371.26		72,718,599	553.07



## GENERAL FUND, RESTRICTED

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 1

FU: 01 GENERAL FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	2,040,442		1,188,803.18	2,190,404	
8600.00 STATE REVENUES	2,923,014		2,744,227.70	2,765,592	
8800.00 LOCAL REVENUES	994,896		787,286.88	952,015	
TOTAL: 8000-8999	5,958,352		4,720,317.76	5,908,011	
1100.00 CONTRACT CLASSROOM INST.	75,418	0.00	75,418.24	72,628	0.72
1200.00 CONTRACT CERT. ADMINISTRATORS	910,344	0.00	671,334.33	836,433	10.19
1300.00 INSTRUCTORS DAY/HOURLY	5,659	0.00	9,791.67	0	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	264,430	0.00	217,721.00	246,486	0.00
*** TOTAL: 1000 ***	1,255,851	0.00	974,265.24	1,155,547	10.91
2100.00 CONTRACT CLASSIFIED NON-INSTR.	1,055,784	0.00	943,869.73	1,008,699	23.73
2300.00 NON-INSTRUCTION HOURLY CLASS.	657,263	0.00	650,525.03	427,965	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	287,708	0.00	216,676.22	389,128	0.00
*** TOTAL: 2000 ***	2,000,755	0.00	1,811,070.98	1,825,792	23.73
3100.00 CERTIFICATED RETIREMENT	65,367	0.00	60,129.33	81,435	0.00
3200.00 CLASSIFIED RETIREMENT	124,297	0.00	123,981.00	133,129	0.00
3300.00 OASDHI/FICA	109,574	0.00	108,959.84	118,208	0.00
3400.00 HEALTH AND WELFARE BENEFITS	438,718	0.00	320,379.41	404,477	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	38,913	0.00	36,939.90	29,040	0.00
3600.00 WORKERS COMPENSATION INSURANCE	46,970	0.00	44,136.32	50,234	0.00
3900.00 OTHER BENEFITS	8,353	0.00	8,077.41	8,072	0.00
*** TOTAL: 3000 ***	832,192	0.00	702,603.21	824,595	0.00
4100.00 TEXTBOOKS	9,073		5,910.69	0	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	900		184.17	1,600	
4300.00 INSTRUCTIONAL SUPPLIES	202,114		176,745.26	183,734	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	23,032		19,118.23	13,321	
4500.00 NONINSTRUCTIONAL SUPPLIES	152,074		82,745.84	126,928	
4700.00 FOOD SUPPLIES	31,961		23,452.08	27,400	
*** TOTAL: 4000 ***	419,154		308,156.27	352,983	
5100.00 PERSON&CONSULTANT SVC-DIST USE	432,542		138,176.51	541,181	
5200.00 TRAVEL & CONFERENCE EXPENSES	57,051		20,036.45	46,962	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	14,418		11,350.03	29,600	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	3,839		696.60	3,449	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	5,729		3,736.49	18,149	
5800.00 OTHER OPERATING EXP-DIST. USE	329,329		86,668.85	518,085	
*** TOTAL: 5000 ***	842,908		260,664.93	1,157,426	
TOTAL: 1000-5999	5,350,860		4,056,760.63	5,316,343	34.64
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	229,031		210,365.72	247,800	

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 2

FU: 01 GENERAL FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
*** TOTAL: 6000 ***	229,031		210,365.72	247,800	
TOTAL: 1000-6999	5,579,891		4,267,126.35	5,564,143	34.64
7500.00 OTHER OUTGO-STUDENT FIN AID	35,000		34,782.00	34,705	
7600.00 OTHER STUDENT AID	298,293		265,783.31	269,163	
*** TOTAL: 7000 ***	333,293		300,565.31	303,868	
TOTAL: 1000-7999	5,913,184		4,567,691.66	5,868,011	34.64

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 7

FU: 01 GENERAL FUND

SI: 15 SBVC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	128,675		68,871.10	866,047	
8600.00 STATE REVENUES	379,058		285,691.19	199,792	
8800.00 LOCAL REVENUES	0		.00	78,770	
8900.00 OTHER FINANCING SOURCES	10,485		18,143.99	0	
TOTAL: 8000-8999	518,218		372,706.28	1,144,609	
1200.00 CONTRACT CERT. ADMINISTRATORS	14,190	0.00	14,190.00	14,839	0.00
1300.00 INSTRUCTORS DAY/HOURLY	0	0.00	.00	7,000	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	35,971	0.00	35,085.71	83,468	0.00
*** TOTAL: 1000 ***	50,161	0.00	49,275.71	105,307	0.00
2100.00 CONTRACT CLASSIFIED NON-INSTR.	61,004	0.00	61,004.44	59,125	1.50
2300.00 NON-INSTRUCTION HOURLY CLASS.	26,496	0.00	25,830.48	3,268	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	36,338	0.00	21,511.78	163,440	0.00
*** TOTAL: 2000 ***	123,838	0.00	108,346.70	225,833	1.50
3100.00 CERTIFICATED RETIREMENT	2,222	0.00	1,874.79	8,689	0.00
3200.00 CLASSIFIED RETIREMENT	7,050	0.00	7,238.43	6,750	0.00
3300.00 OASDHI/FICA	6,273	0.00	6,288.91	8,726	0.00
3400.00 HEALTH AND WELFARE BENEFITS	19,090	0.00	19,090.25	8,998	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	1,780	0.00	1,696.79	2,891	0.00
3600.00 WORKERS COMPENSATION INSURANCE	2,375	0.00	2,375.00	1,005	0.00
3900.00 OTHER BENEFITS	115	0.00	115.71	49	0.00
*** TOTAL: 3000 ***	38,905	0.00	38,679.88	37,108	0.00
4100.00 TEXTBOOKS	4,506		1,051.05	4,506	
4300.00 INSTRUCTIONAL SUPPLIES	26,719		19,080.64	134,694	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	300		.00	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	24,455		8,292.43	51,512	
*** TOTAL: 4000 ***	55,980		28,424.12	190,712	
5100.00 PERSON&CONSULTANT SVC-DIST USE	79,200		57,256.51	215,251	
5200.00 TRAVEL & CONFERENCE EXPENSES	29,723		19,145.86	39,241	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	11,741		10,821.48	2,421	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	15,968		15,194.91	16,273	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	206,762		56,343.38	131,478	
5800.00 OTHER OPERATING EXP-DIST. USE	565,685		60,453.20	942,050	
*** TOTAL: 5000 ***	909,079		219,215.34	1,346,714	
TOTAL: 1000-5999	1,177,963		443,941.75	1,905,674	1.50
6100.00 SITES & IMPROVEMENTS-DIST. USE	135,766		.00	59,293	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	29,666		17,331.65	22,761	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	132,288		72,645.85	65,738	

72 San Bernardino Community Col  
 GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 8

FU: 01 GENERAL FUND

SI: 15 SBVC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 11-12		FY 11-12		FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE	EXPENSES	BUDGET	ADJ FTE	
*** TOTAL: 6000 ***	297,720		89,977.50	147,792		
TOTAL: 1000-6999	1,475,683		533,919.25	2,053,466	1.50	
7600.00 OTHER STUDENT AID	0		.00	700		
*** TOTAL: 7000 ***	0		.00	700		
TOTAL: 1000-7999	1,475,683		533,919.25	2,054,166	1.50	

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 11

FU: 01 GENERAL FUND

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

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8600.00 STATE REVENUES	444,012		384,684.28	423,101	
TOTAL: 8000-8999	444,012		384,684.28	423,101	
1400.00 NON-INSTRUCTION HOURLY CERT.	39,874	0.00	9,892.19	22,901	0.00
*** TOTAL: 1000 ***	39,874	0.00	9,892.19	22,901	0.00
2100.00 CONTRACT CLASSIFIED NON-INSTR.	157,299	0.00	175,513.20	200,548	4.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	67,108	0.00	57,940.08	11,000	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	15,500	0.00	14,583.00	30,000	0.00
*** TOTAL: 2000 ***	239,907	0.00	248,036.28	241,548	4.00
3100.00 CERTIFICATED RETIREMENT	240	0.00	2,166.70	1,889	0.00
3200.00 CLASSIFIED RETIREMENT	16,701	0.00	16,864.11	23,810	0.00
3300.00 OASDHI/FICA	12,075	0.00	13,595.13	17,997	0.00
3400.00 HEALTH AND WELFARE BENEFITS	46,218	0.00	45,213.75	53,721	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	3,553	0.00	3,436.33	2,937	0.00
3600.00 WORKERS COMPENSATION INSURANCE	5,958	0.00	5,500.00	6,000	0.00
3900.00 OTHER BENEFITS	293	0.00	261.87	293	0.00
*** TOTAL: 3000 ***	85,038	0.00	87,037.89	106,647	0.00
4300.00 INSTRUCTIONAL SUPPLIES	5,065		4,906.51	5,065	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	470		469.56	500	
4500.00 NONINSTRUCTIONAL SUPPLIES	2,973		2,173.00	1,000	
*** TOTAL: 4000 ***	8,508		7,549.07	6,565	
5100.00 PERSON&CONSULTANT SVC-DIST USE	564		300.00	300	
5200.00 TRAVEL & CONFERENCE EXPENSES	6,277		5,368.89	5,434	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	100		50.00	3,000	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	434-		433.62-	0	
5800.00 OTHER OPERATING EXP-DIST. USE	67,562		29,056.58	37,706	
*** TOTAL: 5000 ***	74,069		34,341.85	46,440	
TOTAL: 1000-5999	447,396		386,857.28	424,101	4.00
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	1,054		850.10	416	
*** TOTAL: 6000 ***	1,054		850.10	416	
TOTAL: 1000-6999	448,450		387,707.38	424,517	4.00

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 3

FU: 01 GENERAL FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	1,871,157		1,234,677.66	1,818,571	
8600.00 STATE REVENUES	1,115,482		974,206.37	1,115,119	
8800.00 LOCAL REVENUES	857,866		740,317.06	669,968	
8900.00 OTHER FINANCING SOURCES	0		200,000.00	0	
TOTAL: 8000-8999	3,844,505		3,149,201.09	3,603,658	
1100.00 CONTRACT CLASSROOM INST.	6,200	0.00	6,199.60	0	0.00
1200.00 CONTRACT CERT. ADMINISTRATORS	410,065	0.00	301,407.41	442,134	4.91
1300.00 INSTRUCTORS DAY/HOURLY	69,094	0.00	78,401.87	0	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	307,893	0.00	235,561.54	291,997	0.00
*** TOTAL: 1000 ***	793,252	0.00	621,570.42	734,131	4.91
2100.00 CONTRACT CLASSIFIED NON-INSTR.	539,669	0.00	456,182.22	513,055	11.12
2300.00 NON-INSTRUCTION HOURLY CLASS.	356,828	0.00	214,679.73	286,820	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	48,343	0.00	39,888.50	21,824	0.00
*** TOTAL: 2000 ***	944,840	0.00	710,750.45	821,699	11.12
3100.00 CERTIFICATED RETIREMENT	44,730	0.00	39,630.12	60,691	0.00
3200.00 CLASSIFIED RETIREMENT	50,199	0.00	49,800.38	56,603	0.00
3300.00 OASDHI/FICA	45,659	0.00	43,623.84	51,746	0.00
3400.00 HEALTH AND WELFARE BENEFITS	210,253	0.00	149,465.83	200,601	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	18,229	0.00	16,990.62	15,247	0.00
3600.00 WORKERS COMPENSATION INSURANCE	18,790	0.00	19,606.22	24,733	0.00
3900.00 OTHER BENEFITS	5,441	0.00	2,061.76	2,634	0.00
*** TOTAL: 3000 ***	393,301	0.00	321,178.77	412,255	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	37,376		22,505.86	30,000	
4300.00 INSTRUCTIONAL SUPPLIES	38,631		37,251.29	20,223	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	37,002		8,829.90	1,600	
4500.00 NONINSTRUCTIONAL SUPPLIES	80,984		54,698.48	84,894	
*** TOTAL: 4000 ***	193,993		123,285.53	136,717	
5100.00 PERSON&CONSULTANT SVC-DIST USE	232,385		153,898.29	214,107	
5200.00 TRAVEL & CONFERENCE EXPENSES	89,683		47,251.59	96,965	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	5,000		3,800.00	6,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	179,233		156,381.97	125,023	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	32,616		57,360.14	69,860	
5800.00 OTHER OPERATING EXP-DIST. USE	213,010		29,617.69	418,938	
*** TOTAL: 5000 ***	751,927		448,309.68	930,893	
TOTAL: 1000-5999	3,077,313		2,225,094.85	3,035,695	16.03
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	498,389		442,861.38	349,537	
*** TOTAL: 6000 ***	498,389		442,861.38	349,537	



72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 4

FU: 01 GENERAL FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12		FY 12-13	
	BUDGET	ADJ FTE	EXPENSES		PRELIMINARY	BUDGET ADJ FTE
TOTAL: 1000-6999	3,575,702		2,667,956.23		3,385,232	16.03
7500.00 OTHER OUTGO-STUDENT FIN AID	15,192		14,816.00		6,100	
7600.00 OTHER STUDENT AID	232,330		227,588.19		194,326	
*** TOTAL: 7000 ***	247,522		242,404.19		200,426	
TOTAL: 1000-7999	3,823,224		2,910,360.42		3,585,658	16.03

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 9

FU: 01 GENERAL FUND

SI: 25 CHC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	401,504		384,934.35	549,778	
8600.00 STATE REVENUES	249,768		103,560.98	170,568	
8800.00 LOCAL REVENUES	33,421		33,420.75	5,000	
8900.00 OTHER FINANCING SOURCES	23,407		23,407.00	0	
TOTAL: 8000-8999	708,100		545,323.08	725,346	
1200.00 CONTRACT CERT. ADMINISTRATORS	68,646	0.00	68,646.47	80,525	0.88
1300.00 INSTRUCTORS DAY/HOURLY	0	0.00	.00	67,308	0.00
1400.00 NON-INSTRUCTION HOURLY CERT.	26,302	0.00	20,534.50	145,556	0.00
*** TOTAL: 1000 ***	94,948	0.00	89,180.97	293,389	0.88
2100.00 CONTRACT CLASSIFIED NON-INSTR.	48,548	0.00	48,548.65	43,291	0.76
2300.00 NON-INSTRUCTION HOURLY CLASS.	13,758	0.00	11,720.75	20,777	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	33,551	0.00	33,421.00	25,230	0.00
*** TOTAL: 2000 ***	95,857	0.00	93,690.40	89,298	0.76
3100.00 CERTIFICATED RETIREMENT	5,306	0.00	5,053.16	24,204	0.00
3200.00 CLASSIFIED RETIREMENT	6,964	0.00	6,950.79	4,943	0.00
3300.00 OASDHI/FICA	6,343	0.00	6,093.07	8,556	0.00
3400.00 HEALTH AND WELFARE BENEFITS	13,930	0.00	13,722.57	19,621	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	2,245	0.00	2,226.58	4,102	0.00
3600.00 WORKERS COMPENSATION INSURANCE	2,213	0.00	2,212.50	2,427	0.00
3900.00 OTHER BENEFITS	1,232	0.00	1,232.76	119	0.00
*** TOTAL: 3000 ***	38,233	0.00	37,491.43	63,972	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	2,204		1,235.99	3,700	
4300.00 INSTRUCTIONAL SUPPLIES	9,537		3,942.91	20,006	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	2,248		247.81	7,100	
4500.00 NONINSTRUCTIONAL SUPPLIES	13,378		8,746.76	18,914	
*** TOTAL: 4000 ***	27,367		14,173.47	49,720	
5100.00 PERSON&CONSULTANT SVC-DIST USE	90,546		88,676.32	27,675	
5200.00 TRAVEL & CONFERENCE EXPENSES	11,992		8,625.79	14,054	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	11,251		10,925.25	5,507	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	5,500		3,116.62	5,000	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	33,541		16,135.55	18,143	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	5,250		5,250.00	0	
5800.00 OTHER OPERATING EXP-DIST. USE	203,214		32,438.38	290,932	
*** TOTAL: 5000 ***	361,294		165,167.91	361,311	
TOTAL: 1000-5999	617,699		399,704.18	857,690	1.64
6100.00 SITES & IMPROVEMENTS-DIST. USE	30,000		888.40	10,000	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	29,071		7,511.53	23,359	

72 San Bernardino Community Col  
 GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 10

FU: 01 GENERAL FUND

SI: 25 CHC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	185,676		154,397.79	192,596	
*** TOTAL: 6000 ***	244,747		162,797.72	225,955	
TOTAL: 1000-6999	862,446		562,501.90	1,083,645	1.64

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 12

FU: 01 GENERAL FUND

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

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8600.00 STATE REVENUES	197,374		173,012.17	228,975	
TOTAL: 8000-8999	197,374		173,012.17	228,975	
1400.00 NON-INSTRUCTION HOURLY CERT.	20,000	0.00	19,289.52	31,220	0.00
*** TOTAL: 1000 ***	20,000	0.00	19,289.52	31,220	0.00
2100.00 CONTRACT CLASSIFIED NON-INSTR.	89,348	0.00	89,891.17	91,399	1.98
2300.00 NON-INSTRUCTION HOURLY CLASS.	0	0.00	.00	5,000	0.00
2400.00 INST AIDES-HOURLY- DIR.INSTRUC	21,229	0.00	9,350.00	30,000	0.00
*** TOTAL: 2000 ***	110,577	0.00	99,241.17	126,399	1.98
3100.00 CERTIFICATED RETIREMENT	1,650	0.00	600.76	2,576	0.00
3200.00 CLASSIFIED RETIREMENT	8,223	0.00	8,209.33	8,680	0.00
3300.00 OASDHI/FICA	6,436	0.00	6,440.63	7,783	0.00
3400.00 HEALTH AND WELFARE BENEFITS	18,086	0.00	18,085.44	20,145	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	1,761	0.00	1,725.72	1,403	0.00
3600.00 WORKERS COMPENSATION INSURANCE	3,750	0.00	3,750.00	3,750	0.00
3900.00 OTHER BENEFITS	110	0.00	109.56	110	0.00
*** TOTAL: 3000 ***	40,016	0.00	38,921.44	44,447	0.00
4500.00 NONINSTRUCTIONAL SUPPLIES	3,039		2,975.54	600	
*** TOTAL: 4000 ***	3,039		2,975.54	600	
5100.00 PERSON&CONSULTANT SVC-DIST USE	5,688		5,688.76	0	
5200.00 TRAVEL & CONFERENCE EXPENSES	6,241		6,008.24	13,594	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	37		.00	0	
5800.00 OTHER OPERATING EXP-DIST. USE	10,705		.00	12,715	
*** TOTAL: 5000 ***	22,671		11,697.00	26,309	
TOTAL: 1000-5999	196,303		172,124.67	228,975	1.98
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	1,071		887.50	0	
*** TOTAL: 6000 ***	1,071		887.50	0	
TOTAL: 1000-6999	197,374		173,012.17	228,975	1.98

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 5

FU: 01 GENERAL FUND

SI: 03 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	24,053		21,288.08	29,943	
8600.00 STATE REVENUES	2,628,811		2,053,595.68	2,381,311	
8800.00 LOCAL REVENUES	481,674		210,581.15	651,000	
TOTAL: 8000-8999	3,134,538		2,285,464.91	3,062,254	
1200.00 CONTRACT CERT. ADMINISTRATORS	44,999	0.00	44,892.40	44,816	0.30
1400.00 NON-INSTRUCTION HOURLY CERT.	10,000	0.00	11,847.42	5,500	0.00
*** TOTAL: 1000 ***	54,999	0.00	56,739.82	50,316	0.30
2100.00 CONTRACT CLASSIFIED NON-INSTR.	770,198	0.00	754,779.48	802,319	11.33
2300.00 NON-INSTRUCTION HOURLY CLASS.	108,014	0.00	35,317.18	103,850	0.00
*** TOTAL: 2000 ***	878,212	0.00	790,096.66	906,169	11.33
3100.00 CERTIFICATED RETIREMENT	4,537	0.00	13,542.37	4,166	0.00
3200.00 CLASSIFIED RETIREMENT	69,473	0.00	66,933.55	88,832	0.00
3300.00 OASDHI/FICA	53,831	0.00	50,413.36	57,323	0.00
3400.00 HEALTH AND WELFARE BENEFITS	129,241	0.00	110,695.88	137,493	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	13,120	0.00	13,130.60	10,591	0.00
3600.00 WORKERS COMPENSATION INSURANCE	15,452	0.00	17,975.00	18,225	0.00
3900.00 OTHER BENEFITS	3,775	0.00	3,735.54	3,814	0.00
*** TOTAL: 3000 ***	289,429	0.00	276,426.30	320,444	0.00
4100.00 TEXTBOOKS	11,000		8,360.06	4,000	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	1,520		592.60	1,217	
4300.00 INSTRUCTIONAL SUPPLIES	12,300		6,618.14	8,900	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	8,884		3,767.48	6,400	
4500.00 NONINSTRUCTIONAL SUPPLIES	72,867		48,827.99	107,291	
*** TOTAL: 4000 ***	106,571		68,166.27	127,808	
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,007,749		536,504.10	1,164,641	
5200.00 TRAVEL & CONFERENCE EXPENSES	67,712		45,133.97	54,916	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	10,521		5,208.45	16,450	
5400.00 INSURANCES - DISTRICT USE	66,443		57,037.50	58,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	13,400		13,170.19	15,500	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	142,250		120,869.20	98,700	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	1,000		.00	1,000	
5800.00 OTHER OPERATING EXP-DIST. USE	457,520		176,300.45	283,118	
*** TOTAL: 5000 ***	1,766,595		954,223.86	1,692,325	
TOTAL: 1000-5999	3,095,806		2,145,652.91	3,097,062	11.63
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	500		488.00	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	104,676		83,123.49	23,192	
*** TOTAL: 6000 ***	105,176		83,611.49	23,192	

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 6

FU: 01 GENERAL FUND

SI: 03 CENTRAL SERVICES

SUMMARY BY OBJECT	FY 11-12		FY 11-12	FY 12-13	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
TOTAL: 1000-6999	3,200,982		2,229,264.40	3,120,254	11.63

72 San Bernardino Community Col  
GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

08/21/12 PAGE 13

FU: 01 GENERAL FUND

SI: 35 SBCCD PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	3,396,716		1,719,317.40	1,677,398	
8600.00 STATE REVENUES	1,718,607		818,271.21	1,630,860	
8800.00 LOCAL REVENUES	0		.00	147,823	
8900.00 OTHER FINANCING SOURCES	442,021		442,021.00	0	
TOTAL: 8000-8999	5,557,344		2,979,609.61	3,456,081	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	739,894	0.00	529,879.43	593,459	8.97
2300.00 NON-INSTRUCTION HOURLY CLASS.	295,816	0.00	159,403.04	93,000	0.00
*** TOTAL: 2000 ***	1,035,710	0.00	689,282.47	686,459	8.97
3200.00 CLASSIFIED RETIREMENT	72,337	0.00	62,187.07	67,291	0.00
3300.00 OASDHI/FICA	61,593	0.00	46,199.07	48,326	0.00
3400.00 HEALTH AND WELFARE BENEFITS	135,361	0.00	97,136.92	110,788	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	16,087	0.00	10,919.58	7,592	0.00
3600.00 WORKERS COMPENSATION INSURANCE	19,125	0.00	13,650.00	14,325	0.00
3900.00 OTHER BENEFITS	3,036	0.00	2,890.71	3,680	0.00
*** TOTAL: 3000 ***	307,539	0.00	232,983.35	252,002	0.00
4100.00 TEXTBOOKS	47,000		1,257.92	11,000	
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	5,000		.00	4,000	
4300.00 INSTRUCTIONAL SUPPLIES	50,200		6,933.63	18,500	
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	12,000		586.15	8,700	
4500.00 NONINSTRUCTIONAL SUPPLIES	46,310		15,402.60	39,093	
*** TOTAL: 4000 ***	160,510		24,180.30	81,293	
5100.00 PERSON&CONSULTANT SVC-DIST USE	2,131,843		1,327,745.10	1,567,828	
5200.00 TRAVEL & CONFERENCE EXPENSES	109,259		53,716.54	76,460	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	10,030		3,965.93	7,425	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	800		.00	800	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	14,700		3,053.21	30,700	
5800.00 OTHER OPERATING EXP-DIST. USE	1,660,807		252,910.91	1,073,886	
*** TOTAL: 5000 ***	3,927,439		1,641,391.69	2,757,099	
TOTAL: 1000-5999	5,431,198		2,587,837.81	3,776,853	8.97
6100.00 SITES & IMPROVEMENTS-DIST. USE	21,201		.00	21,454	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	4,800		.00	0	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	295,448		43,394.97	314,692	
*** TOTAL: 6000 ***	321,449		43,394.97	336,146	
TOTAL: 1000-6999	5,752,647		2,631,232.78	4,112,999	8.97



72 San Bernardino Community Col  
 GEN FUND RESTRICTED BY SITE

## DEVELOPMENT BUDGET REPORT

#J1649 BD0510

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FU: 01 GENERAL FUND

## SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12		FY 12-13	
	BUDGET	ADJ FTE	EXPENSES		BUDGET	ADJ FTE
TOTAL: 8000-8999	20,362,443		14,610,319.18		18,552,035	
TOTAL: 1000-5999	19,394,538		12,417,974.08		18,642,393	80.39
TOTAL: 1000-6999	21,093,175		13,452,720.46		19,973,231	80.39
TOTAL: 1000-7999	21,673,990		13,995,689.96		20,478,225	80.39

## ALL OTHER FUNDS

72 San Bernardino Community Col  
BOND INTEREST & REDEMPTION

## DEVELOPMENT BUDGET REPORT

#J1652 BD0510

08/21/12 PAGE 1

FU: 21 BOND INTEREST AND REDEMPTION

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8600.00 STATE REVENUES	260,000		198,253.71	160,000	
8800.00 LOCAL REVENUES	15,928,000		20,698,461.26	13,595,000	
TOTAL: 8000-8999	16,188,000		20,896,714.97	13,755,000	
7100.00 DEBT RETIREMENT	22,437,353		23,230,382.49	24,670,888	
*** TOTAL: 7000 ***	22,437,353		23,230,382.49	24,670,888	
TOTAL: 1000-7999	22,437,353		23,230,382.49	24,670,888	

72 San Bernardino Community Col  
BOND INTEREST & REDEMPTION

## DEVELOPMENT BUDGET REPORT

#J1652 BD0510

08/21/12 PAGE 2

## FU: 21 BOND INTEREST AND REDEMPTION SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	16,188,000		20,896,714.97	13,755,000	
TOTAL: 1000-5999	0		.00	0	
TOTAL: 1000-6999	0		.00	0	
TOTAL: 1000-7999	22,437,353		23,230,382.49	24,670,888	

72 San Bernardino Community Col  
CAPITAL OUTLAY FUND

## DEVELOPMENT BUDGET REPORT

#J1656 BD0510

08/21/12 PAGE 1

## FU: 41 CAPITAL OUTLAY PROJECTS FUND

SUMMARY BY OBJECT	FY 11-12		FY 11-12		FY 12-13	
	BUDGET	ADJ FTE	EXPENSES		PRELIMINARY	BUDGET ADJ FTE
8600.00 STATE REVENUES	518,782		458,576.54		71,091	
8800.00 LOCAL REVENUES	634,887		2,152,322.25		615,124	
8900.00 OTHER FINANCING SOURCES	1,200,000		1,200,000.00		0	
TOTAL: 8000-8999	2,353,669		3,810,898.79		686,215	
4500.00 NONINSTRUCTIONAL SUPPLIES	26,600		18,164.54		39,741	
*** TOTAL: 4000 ***	26,600		18,164.54		39,741	
5100.00 PERSON&CONSULTANT SVC-DIST USE	74,000		55,991.93		70,000	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	363,033		269,137.14		117,675	
5800.00 OTHER OPERATING EXP-DIST. USE	52,363		15,658.34		93,630	
*** TOTAL: 5000 ***	489,396		340,787.41		281,305	
TOTAL: 1000-5999	515,996		358,951.95		321,046	
6100.00 SITES & IMPROVEMENTS-DIST. USE	135,040		14,575.11		110,450	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	5,885,787		456,883.04		7,300,840	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	1,962,263		1,894,618.82		1,948,140	
*** TOTAL: 6000 ***	7,983,090		2,366,076.97		9,359,430	
TOTAL: 1000-6999	8,499,086		2,725,028.92		9,680,476	
7300.00 INTERFUND TRANSFERS	101,261		157,483.24		0	
7900.00 RESERVE FOR CONTINGENCIES	500,000		.00		500,000	
*** TOTAL: 7000 ***	601,261		157,483.24		500,000	
TOTAL: 1000-7999	9,100,347		2,882,512.16		10,180,476	

72 San Bernardino Community Col  
CAPITAL OUTLAY FUND

## DEVELOPMENT BUDGET REPORT

#J1656 BD0510

08/21/12 PAGE 2

## FU: 41 CAPITAL OUTLAY PROJECTS FUND SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12		FY 12-13	
	BUDGET	ADJ FTE	EXPENSES		PRELIMINARY	BUDGET ADJ FTE
TOTAL: 8000-8999	2,353,669		3,810,898.79		686,215	
TOTAL: 1000-5999	515,996		358,951.95		321,046	
TOTAL: 1000-6999	8,499,086		2,725,028.92		9,680,476	
TOTAL: 1000-7999	9,100,347		2,882,512.16		10,180,476	

72 San Bernardino Community Col  
REVENUE BOND FUND

## DEVELOPMENT BUDGET REPORT

#J1659 BD0510

08/21/12 PAGE 1

## FU: 42 REVENUE BOND CONSTRUCTION FUND

SUMMARY BY OBJECT	FY 11-12 BUDGET	ADJ FTE	FY 11-12 EXPENSES	FY 12-13 PRELIMINARY BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	1,080,000		696,225.12	200,000	
TOTAL: 8000-8999	1,080,000		696,225.12	200,000	
1200.00 CONTRACT CERT. ADMINISTRATORS	20,000	0.00	.00	0	0.00
*** TOTAL: 1000 ***	20,000	0.00	.00	0	0.00
2100.00 CONTRACT CLASSIFIED NON-INSTR.	67,752	0.00	39,662.65	0	0.00
*** TOTAL: 2000 ***	67,752	0.00	39,662.65	0	0.00
3200.00 CLASSIFIED RETIREMENT	6,313	0.00	4,332.34	0	0.00
3300.00 OASDHI/FICA	4,421	0.00	3,034.20	0	0.00
3400.00 HEALTH AND WELFARE BENEFITS	8,038	0.00	5,516.49	0	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	931	0.00	638.60	0	0.00
3600.00 WORKERS COMPENSATION INSURANCE	1,000	0.00	686.30	0	0.00
3900.00 OTHER BENEFITS	49	0.00	33.43	0	0.00
*** TOTAL: 3000 ***	20,752	0.00	14,241.36	0	0.00
4500.00 NONINSTRUCTIONAL SUPPLIES	4,000		.00	0	
*** TOTAL: 4000 ***	4,000		.00	0	
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,681,000		292,611.20	1,067,700	
5400.00 INSURANCES - DISTRICT USE	344,000		302,332.19	1,836,000	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	469,000		155,046.13	220,000	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	272,421		126,834.74	174,000	
5800.00 OTHER OPERATING EXP-DIST. USE	21,788		12,175.00	1,365,000	
*** TOTAL: 5000 ***	2,788,209		888,999.26	4,662,700	
TOTAL: 1000-5999	2,900,713		942,903.27	4,662,700	
6100.00 SITES & IMPROVEMENTS-DIST. USE	25,866,323		12,104,781.40	5,555,018	
6200.00 BUILDINGS&IMPROVEMENT-DIST.USE	88,433,192		24,030,066.47	54,965,005	
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	6,163,250		523,366.20	2,206,300	
*** TOTAL: 6000 ***	120,462,765		36,658,214.07	62,726,323	
TOTAL: 1000-6999	123,363,478		37,601,117.34	67,389,023	



72 San Bernardino Community Col  
REVENUE BOND FUND

## DEVELOPMENT BUDGET REPORT

#J1659 BD0510

08/21/12 PAGE 2

## FU: 42 REVENUE BOND CONSTRUCTION FUND SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	1,080,000		696,225.12	200,000	
TOTAL: 1000-5999	2,900,713		942,903.27	4,662,700	
TOTAL: 1000-6999	123,363,478		37,601,117.34	67,389,023	
TOTAL: 1000-7999	123,363,478		37,601,117.34	67,389,023	

72 San Bernardino Community Col  
RETIREE BENEFIT FUND

## DEVELOPMENT BUDGET REPORT

#J1660 BD0510

08/21/12 PAGE 1

FU: 68 RETIREE BENEFIT FUND

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	24,000		8,424.71	13,000	
8900.00 OTHER FINANCING SOURCES	1,600,468		4,777,468.00	750,000	
TOTAL: 8000-8999	1,624,468		4,785,892.71	763,000	
3300.00 OASDHI/FICA	88	0.00	83.46	0	0.00
3400.00 HEALTH AND WELFARE BENEFITS	478,772	0.00	427,569.91	289,994	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	144	0.00	137.19	33	0.00
3900.00 OTHER BENEFITS	1,877,672	0.00	1,877,422.00	2,121,672	0.00
*** TOTAL: 3000 ***	2,356,676	0.00	2,305,212.56	2,411,699	0.00
TOTAL: 1000-5999	2,356,676	0.00	2,305,212.56	2,411,699	0.00

72 San Bernardino Community Col  
RETIREE BENEFIT FUND

## DEVELOPMENT BUDGET REPORT

#J1660 BD0510

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FU: 68 RETIREE BENEFIT FUND

## SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	1,624,468	0.00	4,785,892.71	763,000	0.00
TOTAL: 1000-5999	2,356,676	0.00	2,305,212.56	2,411,699	0.00
TOTAL: 1000-6999	2,356,676	0.00	2,305,212.56	2,411,699	0.00
TOTAL: 1000-7999	2,356,676	0.00	2,305,212.56	2,411,699	0.00

72 San Bernardino Community Col  
EMP LOAD BANKING FUND

## DEVELOPMENT BUDGET REPORT

#J1667 BD0510

08/21/12 PAGE 1

FU: 69 EMPL LOAD BANKING TRUST FUND

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	850		385.58	450	
TOTAL: 8000-8999	850		385.58	450	
7300.00 INTERFUND TRANSFERS	850		385.58	450	
*** TOTAL: 7000 ***	850		385.58	450	
TOTAL: 1000-7999	850		385.58	450	

72 San Bernardino Community Col  
EMP LOAD BANKING FUND

## DEVELOPMENT BUDGET REPORT

#J1667 BD0510

08/21/12 PAGE 2

## FU: 69 EMPL LOAD BANKING TRUST FUND SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	850		385.58	450	
TOTAL: 1000-5999	0		.00	0	
TOTAL: 1000-6999	0		.00	0	
TOTAL: 1000-7999	850		385.58	450	

72 San Bernardino Community Col  
CHILD DEV FUND BY SITE

## DEVELOPMENT BUDGET REPORT

#J1670 BD0510

08/21/12 PAGE 1

FU: 72 CHILD DEVELOPMENT FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 11-12 BUDGET	ADJ FTE	FY 11-12 EXPENSES	FY 12-13 PRELIMINARY BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	139,320		124,289.95	139,320	
8600.00 STATE REVENUES	1,360,519		1,296,938.47	1,235,114	
8800.00 LOCAL REVENUES	76,936		50,962.18	63,186	
8900.00 OTHER FINANCING SOURCES	149,728		149,728.00	60,406	
TOTAL: 8000-8999	1,726,503		1,621,918.60	1,498,026	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	938,113	0.00	888,989.87	934,314	26.83
2300.00 NON-INSTRUCTION HOURLY CLASS.	149,884	0.00	121,056.43	82,902	0.00
*** TOTAL: 2000 ***	1,087,997	0.00	1,010,046.30	1,017,216	26.83
3100.00 CERTIFICATED RETIREMENT	16,637	0.00	16,495.87	16,709	0.00
3200.00 CLASSIFIED RETIREMENT	71,795	0.00	73,471.67	75,646	0.00
3300.00 OASDHI/FICA	59,611	0.00	53,586.70	60,870	0.00
3400.00 HEALTH AND WELFARE BENEFITS	291,453	0.00	282,913.25	322,977	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	15,959	0.00	14,374.40	10,629	0.00
3600.00 WORKERS COMPENSATION INSURANCE	48,000	0.00	45,750.00	46,500	0.00
3900.00 OTHER BENEFITS	4,827	0.00	4,784.37	4,827	0.00
*** TOTAL: 3000 ***	508,282	0.00	491,376.26	538,158	0.00
4300.00 INSTRUCTIONAL SUPPLIES	22,200		20,959.18	2,000	
4500.00 NONINSTRUCTIONAL SUPPLIES	43,546		43,201.26	46,000	
4700.00 FOOD SUPPLIES	99,697		82,573.71	80,000	
*** TOTAL: 4000 ***	165,443		146,734.15	128,000	
5100.00 PERSON&CONSULTANT SVC-DIST USE	0		.00	2,100	
5200.00 TRAVEL & CONFERENCE EXPENSES	268		139.00	0	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	5,547		2,907.25	1,530	
5800.00 OTHER OPERATING EXP-DIST. USE	1,353		61,443.03	0	
*** TOTAL: 5000 ***	7,168		64,489.28	3,630	
TOTAL: 1000-5999	1,768,890		1,712,645.99	1,687,004	26.83
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	1,345		.00	1,008	
*** TOTAL: 6000 ***	1,345		.00	1,008	
TOTAL: 1000-6999	1,770,235		1,712,645.99	1,688,012	26.83

72 San Bernardino Community Col  
CHILD DEV FUND BY SITE

## DEVELOPMENT BUDGET REPORT

#J1670 BD0510

08/21/12 PAGE 3

FU: 72 CHILD DEVELOPMENT FUND

SI: 15 SBVC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8600.00 STATE REVENUES	78,507		78,507.00	0	
TOTAL: 8000-8999	78,507		78,507.00	0	

72 San Bernardino Community Col  
CHILD DEV FUND BY SITE

## DEVELOPMENT BUDGET REPORT

#J1670 BD0510

08/21/12 PAGE 2

FU: 72 CHILD DEVELOPMENT FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8100.00 FEDERAL HEA REVENUES	7,500		5,688.01	7,500	
8600.00 STATE REVENUES	160,500		119,497.08	111,987	
8800.00 LOCAL REVENUES	131,740		108,994.18	179,188	
TOTAL: 8000-8999	299,740		234,179.27	298,675	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	152,925	0.00	132,496.84	161,586	5.71
2300.00 NON-INSTRUCTION HOURLY CLASS.	25,454	0.00	25,919.69	24,549	0.00
*** TOTAL: 2000 ***	178,379	0.00	158,416.53	186,135	5.71
3200.00 CLASSIFIED RETIREMENT	15,511	0.00	14,569.30	11,642	0.00
3300.00 OASDHI/FICA	12,274	0.00	10,766.82	12,719	0.00
3400.00 HEALTH AND WELFARE BENEFITS	60,723	0.00	55,261.25	67,150	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	2,872	0.00	2,485.57	2,048	0.00
3600.00 WORKERS COMPENSATION INSURANCE	10,500	0.00	9,875.00	10,500	0.00
3900.00 OTHER BENEFITS	365	0.00	334.95	365	0.00
*** TOTAL: 3000 ***	102,245	0.00	93,292.89	104,424	0.00
4300.00 INSTRUCTIONAL SUPPLIES	4,725		3,792.25	3,000	
4500.00 NONINSTRUCTIONAL SUPPLIES	2,924		2,251.46	2,251	
4700.00 FOOD SUPPLIES	8,000		3,661.07	8,000	
*** TOTAL: 4000 ***	15,649		9,704.78	13,251	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	300		195.00	300	
5800.00 OTHER OPERATING EXP-DIST. USE	1,325		825.00	1,938	
*** TOTAL: 5000 ***	1,625		1,020.00	2,238	
TOTAL: 1000-5999	297,898		262,434.20	306,048	5.71



72 San Bernardino Community Col  
CHILD DEV FUND BY SITE

## DEVELOPMENT BUDGET REPORT

#J1670 BD0510

08/21/12 PAGE 4

FU: 72 CHILD DEVELOPMENT FUND

SI: 25 CHC PRIOR YEAR FUNDING

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	2,000		1,847.75	0	
*** TOTAL: 6000 ***	2,000		1,847.75	0	
TOTAL: 1000-6999	2,000		1,847.75	0	

72 San Bernardino Community Col  
CHILD DEV FUND BY SITE

## DEVELOPMENT BUDGET REPORT

#J1670 BD0510

08/21/12 PAGE 5

FU: 72 CHILD DEVELOPMENT FUND

## SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12		FY 12-13	
	BUDGET	ADJ FTE	EXPENSES		PRELIMINARY	BUDGET ADJ FTE
TOTAL: 8000-8999	2,104,750		1,934,604.87		1,796,701	
TOTAL: 1000-5999	2,066,788		1,975,080.19		1,993,052	32.54
TOTAL: 1000-6999	2,070,133		1,976,927.94		1,994,060	32.54
TOTAL: 1000-7999	2,070,133		1,976,927.94		1,994,060	32.54

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

## DEVELOPMENT BUDGET REPORT

#J1673 BD0510

08/21/12 PAGE 1

FU: 73 STUDENT BODY CENTER FEE FUND

SI: 01 SAN BERNARDINO VALLEY COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	175,000		143,727.16	145,800	
TOTAL: 8000-8999	175,000		143,727.16	145,800	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	44,328	0.00	28,830.00	42,568	1.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	65,544	0.00	57,874.48	36,000	0.00
*** TOTAL: 2000 ***	109,872	0.00	86,704.48	78,568	1.00
3200.00 CLASSIFIED RETIREMENT	4,842	0.00	3,149.10	4,860	0.00
3300.00 OASDHI/FICA	3,624	0.00	2,432.96	3,256	0.00
3400.00 HEALTH AND WELFARE BENEFITS	12,163	0.00	8,038.00	13,430	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	869	0.00	596.51	468	0.00
3600.00 WORKERS COMPENSATION INSURANCE	1,500	0.00	1,125.00	1,500	0.00
3900.00 OTHER BENEFITS	73	0.00	48.72	73	0.00
*** TOTAL: 3000 ***	23,071	0.00	15,390.29	23,587	0.00
4200.00 BOOK,MAGAZINE&PERIOD-DIST.USE	500		.00	0	
4500.00 NONINSTRUCTIONAL SUPPLIES	3,100		2,508.62	3,000	
*** TOTAL: 4000 ***	3,600		2,508.62	3,000	
5100.00 PERSON&CONSULTANT SVC-DIST USE	1,500		.00	0	
5200.00 TRAVEL & CONFERENCE EXPENSES	1,000		.00	0	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	0		.00	1,500	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	3,900		1,385.47-	2,900	
5800.00 OTHER OPERATING EXP-DIST. USE	4,800		200.00-	10,500	
*** TOTAL: 5000 ***	11,200		1,585.47-	14,900	
TOTAL: 1000-5999	147,743		103,017.92	120,055	1.00
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	54,257		28,188.88	70,000	
*** TOTAL: 6000 ***	54,257		28,188.88	70,000	
TOTAL: 1000-6999	202,000		131,206.80	190,055	1.00
7900.00 RESERVE FOR CONTINGENCIES	0		.00	27,100	
*** TOTAL: 7000 ***	0		.00	27,100	
TOTAL: 1000-7999	202,000		131,206.80	217,155	1.00

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

## DEVELOPMENT BUDGET REPORT

#J1673 BD0510

08/21/12 PAGE 2

FU: 73 STUDENT BODY CENTER FEE FUND

SI: 02 CRAFTON HILLS COLLEGE

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	74,070		62,187.35	66,000	
TOTAL: 8000-8999	74,070		62,187.35	66,000	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	39,806	0.00	39,806.00	39,806	1.00
*** TOTAL: 2000 ***	39,806	0.00	39,806.00	39,806	1.00
3200.00 CLASSIFIED RETIREMENT	4,348	0.00	4,348.04	4,545	0.00
3300.00 OASDHI/FICA	3,045	0.00	3,045.17	3,045	0.00
3400.00 HEALTH AND WELFARE BENEFITS	12,057	0.00	12,057.00	13,430	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	641	0.00	640.83	438	0.00
3600.00 WORKERS COMPENSATION INSURANCE	1,500	0.00	1,500.00	1,500	0.00
3900.00 OTHER BENEFITS	73	0.00	73.08	73	0.00
*** TOTAL: 3000 ***	21,664	0.00	21,664.12	23,031	0.00
4500.00 NONINSTRUCTIONAL SUPPLIES	3,000		2,987.78	3,000	
*** TOTAL: 4000 ***	3,000		2,987.78	3,000	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	1,616		1,188.21	1,733	
*** TOTAL: 5000 ***	1,616		1,188.21	1,733	
TOTAL: 1000-5999	66,086		65,646.11	67,570	1.00
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	4,544		.00	0	
*** TOTAL: 6000 ***	4,544		.00	0	
TOTAL: 1000-6999	70,630		65,646.11	67,570	1.00
7900.00 RESERVE FOR CONTINGENCIES	3,440		.00	0	
*** TOTAL: 7000 ***	3,440		.00	0	
TOTAL: 1000-7999	74,070		65,646.11	67,570	1.00

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

## DEVELOPMENT BUDGET REPORT

#J1673 BD0510

08/21/12 PAGE 3

FU: 73 STUDENT BODY CENTER FEE FUND SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12		FY 12-13	
	BUDGET	ADJ FTE	EXPENSES		BUDGET	ADJ FTE
TOTAL: 8000-8999	249,070		205,914.51		211,800	
TOTAL: 1000-5999	213,829		168,664.03		187,625	2.00
TOTAL: 1000-6999	272,630		196,852.91		257,625	2.00
TOTAL: 1000-7999	276,070		196,852.91		284,725	2.00

72 San Bernardino Community Col  
KVCR

## DEVELOPMENT BUDGET REPORT

#J1675 BD0510

08/21/12 PAGE 1

FU: 74 KVCR FUND

SUMMARY BY OBJECT	FY 11-12 BUDGET	ADJ FTE	FY 11-12 EXPENSES	FY 12-13 PRELIMINARY BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	2,103,306		1,022,114.45	6,548,722	
8900.00 OTHER FINANCING SOURCES	1,659,764		1,659,764.00	964,084	
TOTAL: 8000-8999	3,763,070		2,681,878.45	7,512,806	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	1,392,152	0.00	1,160,214.97	1,787,616	28.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	94,300	0.00	50,051.05	113,000	0.00
*** TOTAL: 2000 ***	1,486,452	0.00	1,210,266.02	1,900,616	28.00
3200.00 CLASSIFIED RETIREMENT	156,138	0.00	126,196.40	204,091	0.00
3300.00 OASDHI/FICA	112,558	0.00	86,535.19	141,979	0.00
3400.00 HEALTH AND WELFARE BENEFITS	231,232	0.00	197,945.37	325,788	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	23,820	0.00	19,376.02	20,676	0.00
3600.00 WORKERS COMPENSATION INSURANCE	31,500	0.00	27,500.00	40,500	0.00
3900.00 OTHER BENEFITS	7,536	0.00	7,333.71	10,975	0.00
*** TOTAL: 3000 ***	562,784	0.00	464,886.69	744,009	0.00
4400.00 MEDIA AND SOFTWARE-DISTRCT USE	0		.00	1,500	
4500.00 NONINSTRUCTIONAL SUPPLIES	6,120		5,488.21	189,820	
*** TOTAL: 4000 ***	6,120		5,488.21	191,320	
5100.00 PERSON&CONSULTANT SVC-DIST USE	5,000		5,000.00	477,358	
5200.00 TRAVEL & CONFERENCE EXPENSES	0		.00	75,500	
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	29,206		19,227.58	109,680	
5400.00 INSURANCES - DISTRICT USE	7,000		6,485.00	7,000	
5500.00 UTILITIES & HOUSEKEEP-DIST.USE	210,586		169,219.22	202,566	
5600.00 RENTS,LEASES&REPAIRS-DIST.USE	54,366		49,167.19	132,701	
5700.00 LEGAL/ELECTION/AUDIT-DIST. USE	58,252		35,063.79	144,250	
5800.00 OTHER OPERATING EXP-DIST. USE	1,339,705		581,417.00	2,413,504	
*** TOTAL: 5000 ***	1,704,115		865,579.78	3,562,559	
TOTAL: 1000-5999	3,759,471		2,546,220.70	6,398,504	28.00
6400.00 ADDITIONAL/IMPROVED EQUIPMENT	5,000		.00	65,100	
*** TOTAL: 6000 ***	5,000		.00	65,100	
TOTAL: 1000-6999	3,764,471		2,546,220.70	6,463,604	28.00

72 San Bernardino Community Col  
KVCR

## DEVELOPMENT BUDGET REPORT

#J1675 BD0510

08/21/12 PAGE 2

FU: 74 KVCR FUND

## SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12		FY 12-13	
	BUDGET	ADJ FTE	EXPENSES		BUDGET	ADJ FTE
TOTAL: 8000-8999	3,763,070		2,681,878.45		7,512,806	
TOTAL: 1000-5999	3,759,471		2,546,220.70		6,398,504	28.00
TOTAL: 1000-6999	3,764,471		2,546,220.70		6,463,604	28.00
TOTAL: 1000-7999	3,764,471		2,546,220.70		6,463,604	28.00

72 San Bernardino Community Col  
TRUST FUND-SAN MANUEL DONATION

## DEVELOPMENT BUDGET REPORT

#J1677 BD0510

08/21/12 PAGE 1

FU: 76 INVSTMT TRUST FUND-SAN MANUEL

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	2,503,000		157,974.30	0	
TOTAL: 8000-8999	2,503,000		157,974.30	0	
2100.00 CONTRACT CLASSIFIED NON-INSTR.	730,620	0.00	363,854.25	0	0.00
2300.00 NON-INSTRUCTION HOURLY CLASS.	46,000	0.00	6,586.03	0	0.00
*** TOTAL: 2000 ***	776,620	0.00	370,440.28	0	0.00
3200.00 CLASSIFIED RETIREMENT	81,317	0.00	39,607.21	0	0.00
3300.00 OASDHI/FICA	58,202	0.00	27,948.19	0	0.00
3400.00 HEALTH AND WELFARE BENEFITS	124,817	0.00	58,275.50	0	0.00
3500.00 STATE UNEMPLOYMENT INSURANCE	12,249	0.00	5,923.18	0	0.00
3600.00 WORKERS COMPENSATION INSURANCE	15,500	0.00	7,250.00	0	0.00
3900.00 OTHER BENEFITS	816	0.00	353.22	0	0.00
*** TOTAL: 3000 ***	292,901	0.00	139,357.30	0	0.00
5300.00 POST/DUES/MEMBERSHIPS-DIST.USE	10,000		1,727.07	0	
*** TOTAL: 5000 ***	10,000		1,727.07	0	
TOTAL: 1000-5999	1,079,521		511,524.65	0	



72 San Bernardino Community Col  
TRUST FUND-SAN MANUEL DONATION

## DEVELOPMENT BUDGET REPORT

#J1677 BD0510

08/21/12 PAGE 2

FU: 76 INVSTMT TRUST FUND-SAN MANUEL SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	2,503,000		157,974.30	0	
TOTAL: 1000-5999	1,079,521		511,524.65	0	
TOTAL: 1000-6999	1,079,521		511,524.65	0	
TOTAL: 1000-7999	1,079,521		511,524.65	0	

72 San Bernardino Community Col  
SELF INSURANCE-PROP/LIABILITY

## DEVELOPMENT BUDGET REPORT

#J1678 BD0510

08/21/12 PAGE 1

FU: 78 SELF INSURANCE-LIABILITY&amp;PROP

SUMMARY BY OBJECT	FY 11-12		FY 11-12	FY 12-13	
	BUDGET	ADJ FTE	EXPENSES	PRELIMINARY BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	3,500		3,034.01	3,000	
8900.00 OTHER FINANCING SOURCES	750,000		750,000.00	750,000	
TOTAL: 8000-8999	753,500		753,034.01	753,000	
5100.00 PERSON&CONSULTANT SVC-DIST USE	20,000		14,568.41	20,000	
5400.00 INSURANCES - DISTRICT USE	600,000		522,992.00	600,000	
5800.00 OTHER OPERATING EXP-DIST. USE	150,000		36,798.88	150,000	
*** TOTAL: 5000 ***	770,000		574,359.29	770,000	
TOTAL: 1000-5999	770,000		574,359.29	770,000	
7900.00 RESERVE FOR CONTINGENCIES	25,000		.00	25,000	
*** TOTAL: 7000 ***	25,000		.00	25,000	
TOTAL: 1000-7999	795,000		574,359.29	795,000	

72 San Bernardino Community Col  
SELF INSURANCE-PROP/LIABILITY

## DEVELOPMENT BUDGET REPORT

#J1678 BD0510

08/21/12 PAGE 2

FU: 78 SELF INSURANCE-LIABILITY&PROP SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	753,500		753,034.01	753,000	
TOTAL: 1000-5999	770,000		574,359.29	770,000	
TOTAL: 1000-6999	770,000		574,359.29	770,000	
TOTAL: 1000-7999	795,000		574,359.29	795,000	

72 San Bernardino Community Col  
SELF INSURANCE-WORKERS COMP

## DEVELOPMENT BUDGET REPORT

#J1679 BD0510

08/21/12 PAGE 1

FU: 84 WORKERS COMPENSATION FUND

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
8800.00 LOCAL REVENUES	1,405,000		1,253,095.32	1,260,000	
TOTAL: 8000-8999	1,405,000		1,253,095.32	1,260,000	
5100.00 PERSON&CONSULTANT SVC-DIST USE	168,000		146,029.00	160,000	
5400.00 INSURANCES - DISTRICT USE	121,025		121,025.00	130,000	
5800.00 OTHER OPERATING EXP-DIST. USE	568,975		533,953.55	607,000	
*** TOTAL: 5000 ***	858,000		801,007.55	897,000	
TOTAL: 1000-5999	858,000		801,007.55	897,000	
7900.00 RESERVE FOR CONTINGENCIES	500,000		.00	500,000	
*** TOTAL: 7000 ***	500,000		.00	500,000	
TOTAL: 1000-7999	1,358,000		801,007.55	1,397,000	

72 San Bernardino Community Col  
SELF INSURANCE-WORKERS COMP

## DEVELOPMENT BUDGET REPORT

#J1679 BD0510

08/21/12 PAGE 2

FU: 84 WORKERS COMPENSATION FUND

## SUMMARY

SUMMARY BY OBJECT	FY 11-12		FY 11-12 EXPENSES	FY 12-13 PRELIMINARY	
	BUDGET	ADJ FTE		BUDGET	ADJ FTE
TOTAL: 8000-8999	1,405,000		1,253,095.32	1,260,000	
TOTAL: 1000-5999	858,000		801,007.55	897,000	
TOTAL: 1000-6999	858,000		801,007.55	897,000	
TOTAL: 1000-7999	1,358,000		801,007.55	1,397,000	