Institutional Effectiveness Partnership Initiative (IEPI) Indicators

2017 District Indicator Results

Kern Community College District

District Indicators	Historic Results					2016 IEPI Goals		2017 IEPI Goals	
	2011-12	2012-13	2013-14	2014-15	2015-16	1 Year (2016-17)	6 Year	1 Year (2017-18)	6 Year
District Fiscal Viability Indicators									
1) **Fund Balance** This measure is defined as the ending unrestricted general fund balance as a percentage of total expenditures. *(Required)*	24.0	25.1	29.5	30.8	38.7	28.5%	28.5%	16.9	16.9
2) **Salary and Benefits** This measure is defined as salaries and benefits as a percentage of unrestricted general fund expenditures, excluding other outgoing expenditures. *(Optional this year)*	85.9	87.2	81.0	83.0	83.0	79.0%	79.0%	80.1	80.1
3) **Annual Operating Excess/Deficiency** This measure is defined as the net increase or decrease in the general fund balance. *(Optional this year)*	-1,438,679	804,657	6,507,121	1,994,753	14,590,159	0	0	0	0
4) **Cash Balance** This measure is defined as the unrestricted and restricted general fund balance, excluding investments. *(Optional this year)*	9,610,948	22,613,613	22,866,794	49,857,942	86,429,085	23,000,000	23,000,000	68,000,000	68,000,000
5) **Other Post Employment Benefits (OPEB) Liability** This measure is defined as the self-reported percentage of the OPEB liability that the district's set-aside funds represents (includes both funds in a trust and outside of a trust and designated for this liability). *(New for 2017, Goal setting optional, **Historical Data Required**)* **We need to supply the data, the CCCCO does not have it.**	New Element, only includes 2015-16				75,840,266	new for 2017		70,459,439	70,459,439
6) **District Participation Rate for the 18-24 Year Old Population** This measure is defined as the percentage of the 18-24 year old population within a district's boudaries that is enrolled in a CCC in that district. *(New for 2017, Optional this year)*					14.8	new for 2017			
District Programmatic Compliance with State and Federal Guidelines Indicators									
7) **Audit Findings - Audit Opinion Financial Statement** A 'yes' indicates the district has achieved (historical) or has set a goal to achieve an 'unmodified' or 'unqualified' independent audit opinion (minimal or no material weaknesses or significant deficiencies). *(Required)*			Yes	Yes	Yes	Yes		Yes	Yes
8) **Audit Findings - State Compliance** A 'yes' indicates the district has achieved (historical) or has set a goal to achieve an 'unmodified' or 'unqualified' independent audit opinion (minimal or no material weaknesses or significant deficiencies). *(Required)*			Yes	Yes	Yes	Yes		Yes	Yes

District Indicators	Historic Results					2016 IEPI Goals		2017 IEPI Goals	
	2011-12	2012-13	2013-14	2014-15	2015-16	1 Year (2016-17)	6 Year	1 Year (2017-18)	6 Year
District Programmatic Compliance with State and Federal Guidelines Indicators *continued*									
9) **Audit Findings - Federal Award/Compliance** A 'yes' indicates the district has achieved (historical) or has set a goal to achieve an 'unmodified' or 'unqualified' independent audit opinion (minimal or no material weaknesses or significant deficiencies). *(Required)*			Yes	Yes	Yes	Yes		Yes	Yes