

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2005-06)


(Budget Report for Fiscal Year 2006-07)

***** UNAUDITED *****

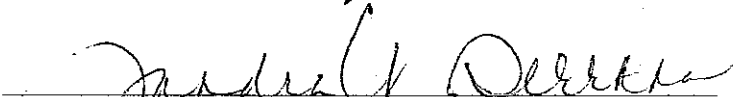
District: **Kern Community College District**

District Code: **520**

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

10-30-06
Date


District Superintendent

10/30/06
Date

Contact:

Thomas J. Burke

Name

Chief Financial Officer

Title

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Phone Number

Extension

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E-Mail

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before **October 10, 2006**. Please submit the report to:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814 - 6511

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	374,152	202,000	4,162,513	5,222,672	4,536,665	5,424,672
State Revenues	8600	47,847,700	49,449,192	10,555,576	14,172,200	58,403,276	63,621,392
Local Revenues	8800	41,647,439	44,633,503	1,874,462	2,449,044	43,521,901	47,082,547
TOTAL REVENUES	801	89,869,291	94,284,695	16,592,551	21,843,916	106,461,842	116,128,611
EXPENDITURES:							
Academic Salaries	1000	39,659,139	40,154,859	3,873,922	3,640,118	43,533,061	43,794,977
Classified Salaries	2000	16,474,700	17,055,878	5,199,061	4,608,442	21,673,761	21,664,320
Employee Benefits	3000	19,996,638	21,344,196	2,340,651	2,420,699	22,337,289	23,764,895
Supplies and Materials	4000	1,515,351	1,777,671	912,017	1,037,866	2,427,368	2,815,537
Other Operating Expenses and Services	5000	8,445,524	10,870,082	1,238,159	7,273,456	9,683,683	18,143,538
Capital Outlay	6000	733,303	748,963	1,565,055	1,540,328	2,298,358	2,289,291
TOTAL EXPENDITURES	501	86,824,655	91,951,649	15,128,865	20,520,909	101,953,520	112,472,558
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	3,044,636	2,333,046	1,463,686	1,323,007	4,508,322	3,656,053
OTHER FINANCING SOURCES	8900	34,200		1,500,000	156,266	1,534,200	156,266
OTHER OUTGO	7000	255,000	1,512,513	1,522,546	1,479,273	1,777,546	2,991,786
NET INCREASE/(DECREASE) IN FUND BALANCE	901	2,823,836	820,533	1,441,140		4,264,976	820,533
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,221,890	9,590,555	3,180,319	3,740,254	10,402,209	13,330,809
Prior Years Adjustments	903	(455,171)		(881,205)		(1,336,376)	
Adjusted Beginning Balance	904	6,766,719		2,299,114		9,065,833	
ENDING FUND BALANCE, JUNE 30	905	9,590,555	10,411,088	3,740,254	3,740,254	13,330,809	14,151,342

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	10,503,352	12,330,614			1,346,133	
TOTAL REVENUES	801	10,503,352	12,330,614			1,346,133	
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802	53,243,078	7,814,885			12,755,000	
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808	53,243,078	7,814,885			12,755,000	
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	54,275,000	3,685,000				
Debt Interest and Other Service Charges	712	8,206,112	9,418,054			2,510,127	
Transfers (Outgoing) (CA 7300 and 7400)	730	63,053	25,000				
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	62,544,165	13,128,054			2,510,127	
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	(9,301,087)	(5,313,169)			10,244,873	
NET INCREASE/(DECREASE) IN FUND BALANCE	901	1,202,265	7,017,445			11,591,006	
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902		18,930,915			52,297,580	42,624,253
Prior Years Adjustments	903	17,728,650				(21,264,333)	
Adjusted Beginning Balance	904	17,728,650				31,033,247	
ENDING FUND BALANCE, JUNE 30	905	18,930,915	25,948,360			42,624,253	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	323,187	376,088				
State Revenues	8600	3,617,727	4,066,200				
Local Revenues	8800	102,347	45,950	18,750	38,855		
TOTAL REVENUES	801	4,043,261	4,488,238	18,750	38,855		
EXPENDITURES:							
Academic Salaries	1000	1,438,712	1,499,714				
Classified Salaries	2000	1,330,367	1,388,937				
Employee Benefits	3000	1,093,434	1,271,075				
Supplies and Materials	4000	235,052	233,168	19,236	17,334		
Other Operating Expenses and Services	5000	260,574	290,573	2,500			
Capital Outlay	6000	15,982	15,944	18,000	35,440		
TOTAL EXPENDITURES	501	4,374,121	4,699,411	39,736	52,774		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(330,860)	(211,173)	(20,986)	(13,919)		
OTHER FINANCING SOURCES	8900		231,461				
OTHER OUTGO	7000		155,610				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(330,860)	(135,322)	(20,986)	(13,919)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	587,442	60,679	216,245	195,259		
Prior Years Adjustments	903	(195,903)					
Adjusted Beginning Balance	904	391,539		216,245			
ENDING FUND BALANCE, JUNE 30	905	60,679	(74,643)	195,259	181,340		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	5,955,717	7,559,885				
Local Revenues	8800	2,979,737	58,208,138				
TOTAL REVENUES	801	8,935,454	65,768,023				
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	129,710	500,634				
Employee Benefits	3000	11,515	165,317				
Supplies and Materials	4000		167,090				
Other Operating Expenses and Services	5000	5,452,769	5,842,778				
Capital Outlay	6000	28,716,210	50,225,851				
TOTAL EXPENDITURES	501	34,310,204	56,901,670				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(25,374,750)	8,866,353				
OTHER FINANCING SOURCES	8900	16,725,217					
OTHER OUTGO	7000	20,260,075					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(28,909,608)	8,866,353				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	94,124,274	66,791,665				
Prior Years Adjustments	903	1,576,999					
Adjusted Beginning Balance	904	95,701,273					
ENDING FUND BALANCE, JUNE 30	905	66,791,665	75,658,018				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND: 59 OTHER ENTERPRISE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	7,093,025	5,982,166	984,732	1,048,890		
COST of SALES	510	4,628,213	4,393,461	406,166	618,753		
GROSS PROFIT or (LOSS)	520	2,464,812	1,588,705	578,566	430,137		
EXPENDITURES:							
Academic Salaries	1000			5,886			
Classified Salaries	2000	974,035	719,054	337,936	366,823		
Employee Benefits	3000	251,209	253,095	165,959	128,884		
Supplies and Materials	4000	59,683	428,603	9,276	12,940		
Other Operating Expenses and Services	5000	600,147	666,430	51,800	31,165		
Capital Outlay	6000	28,680		14,236			
TOTAL EXPENDITURES	501	1,913,754	2,067,182	585,093	539,812		
NET PROFIT OR LOSS	201	551,058	(478,477)	(6,527)	(109,675)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	1,500,000					
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	(948,942)	(478,477)	(6,527)	(109,675)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,219,548	2,148,797	7,949	(157,610)	83,976	
Prior Years Adjustments	903	878,191		(159,032)		(83,976)	
Adjusted Beginning Balance	904	3,097,739		(151,083)			
ENDING FUND BALANCE, JUNE 30	905	2,148,797	1,670,320	(157,610)	(267,285)		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2005-06 Budget Year: 2006-07

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 73 STUDENT BODY CENTER FEE TRUST FUND		FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	17,355,150	17,500,000				
State Revenues	8600	2,966,936	2,700,000				
Local Revenues	8800			79,298	100,771	30,718	
TOTAL REVENUES	801	20,322,086	20,200,000	79,298	100,771	30,718	
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			16,488	3,736		
Employee Benefits	3000			6,018	92		
Supplies and Materials	4000			8,307	6,896	2,897	500
Other Operating Expenses and Services	5000			5,862	2,725	24,509	27,400
Capital Outlay	6000			19,637	47,605		
TOTAL EXPENDITURES	501			56,312	61,054	27,406	27,900
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	20,322,086	20,200,000	22,986	39,717	3,312	(27,900)
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	20,322,086	20,192,710				
NET INCREASE/(DECREASE) IN FUND BALANCE	901		7,290	22,986	39,717	3,312	(27,900)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	(47,449)	449,671	521,761	500,743	28,329	20,988
Prior Years Adjustments	903	497,120		(44,004)		(10,653)	
Adjusted Beginning Balance	904	449,671		477,757		17,676	
ENDING FUND BALANCE, JUNE 30	905	449,671	456,961	500,743	540,460	20,988	(6,912)

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2005-06 Budget Year: 2006-07

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND:		FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			219,314	133,170		
TOTAL REVENUES	801			219,314	133,170		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000			24,800	35,910		
Employee Benefits	3000			692			
Supplies and Materials	4000			33,046	26,150		
Other Operating Expenses and Services	5000			79,859	58,640		
Capital Outlay	6000						
TOTAL EXPENDITURES	501			138,397	120,700		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201			80,917	12,470		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901			80,917	12,470		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905			80,917	80,917		

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Gann Appropriation Limit

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2006-07

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$101,707,532
Appropriations subject to limit.	12	\$84,493,735
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$46,791,313
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$130,226

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA
 For Actual Year: 2005-06

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	13,330,809
Identify the following legally restricted or Board designated amounts <i>within the net ending balance</i> :		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	25,656
Stores, Inventories, and Prepaid Items	613	558,876
Subtotal B	619	584,532
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	3,740,254
Local	622	
Subtotal C	629	3,740,254
D. Subtotal, Reserved (B + C)	675	4,324,786
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
Subtotal E	639	
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	
Other	664	
Subtotal H	669	
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	4,324,786
J. UNCOMMITTED BALANCE (A less I)	690	8,229,118

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA
For Actual Year: 2005-06

S11 GENERAL FUND - UNRESTRICTED SUBFUND			
Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	32,529,712	32,929,623
Noninstructional Salaries (CA 1200 and 1400)	408		6,670,498
Subtotal Academic Salaries	409	32,529,712	39,600,121
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		14,862,787
Instructional Aides (CA 2200 and 2400)	416	1,151,756	1,192,015
Subtotal Classified Salaries	419	1,151,756	16,054,802
Employee Benefits (CA 3000)	429	10,305,619	19,881,867
Supplies and Materials (CA 4000)	435		1,492,950
Other Operating Expenses and Services (CA 5000)	449		8,340,396
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		51,185
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	43,987,087	85,421,321
Less Exclusions for Current Expense of Education	469	155,173	4,031,260
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	43,831,914	81,390,061
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	53.85%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		40,695,030
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		40,695,030

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110	27,682		27,682
Higher Education Act	8120		560,291	560,291
Workforce Investment Act	8130		94,537	94,537
Temporary Assistance for Needy Families (TANF)	8140		77,083	77,083
Student Financial Aid	8150			
Veterans Education	8160	1,271		1,271
Vocational and Technical Education Act (VTEA)	8170		1,416,275	1,416,275
Other Federal Revenues	8190	345,199	2,014,327	2,359,526
TOTAL FEDERAL REVENUES	8100	374,152	4,162,513	4,536,665
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	240,569		240,569
State General Apportionment	122	43,002,534		43,002,534
Other General Apportionments	123	1,428,921		1,428,921
General Categorical Programs (CA 8620)				
Child Development	124		7,450	7,450
Extended Opportunity Programs and Services (EOPS)	125		2,223,915	2,223,915
Disabled Students Programs and Services (DSPS)	126		1,912,582	1,912,582
Temporary Assistance for Needy Families (TANF)	127		163,733	163,733
CA Work Oppor. & Responsibility to Kids (CaWORKs)	128		636,639	636,639
Telecomm. and Technology Infrastructure Program (TTIP)	129		172,631	172,631
Other General Categorical Programs	130		5,009,221	5,009,221
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		429,405	429,405
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	481,222		481,222
Timber Yield Tax	135	2,066		2,066
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	3,015,827		3,015,827
State Mandated Costs	138			
Other State Non-Tax Revenues	139			
Other State Revenues	8690	(323,439)		(323,439)
TOTAL STATE REVENUES	8600	47,847,700	10,555,576	58,403,276

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	34,545,692		34,545,692
Tax Allocation, Supplemental Roll	8812	1,892,446		1,892,446
Tax Allocation, Unsecured Roll	8813	1,450,829		1,450,829
Prior Years Taxes	8816	187,567		187,567
Education Revenue Augmentation Fund (ERAF)	8817	(3,246,285)		(3,246,285)
Contributions, Gifts, Grants, and Endowments	8820	14,500	55,274	69,774
Contract Services (CA 8830):				
Contract Instructional Services	140	134,592	1,110,340	1,244,932
Other Contract Services	141	136,437		136,437
Sales and Commissions	8840	131,444		131,444
Rentals and Leases	8850	378,020	66,676	444,696
Interest and Investment Income	8860	392,533		392,533
Student Fees and Charges				
Community Services Classes	8872	182,971		182,971
Dormitory	8873			
Enrollment	8874	4,034,401		4,034,401
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		132,111	132,111
Instructional Materials Fees and Sales of Materials	8877	40,345	1,260	41,605
Insurance	8878			
Student Records	8879	105,539		105,539
Nonresident Tuition	8880	613,191		613,191
Parking Services and Public Transportation	8881		489,469	489,469
Other Student Fees and Charges	8885	113,075		113,075
Other Local Revenues	8890	540,142	19,332	559,474
TOTAL LOCAL REVENUES	8800	41,647,439	1,874,462	43,521,901
TOTAL REVENUES (8100 + 8600 + 8800)	801	89,869,291	16,592,551	106,461,842
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	19,303		19,303
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	14,897	1,500,000	1,514,897
TOTAL OTHER FINANCING SOURCES	8900	34,200	1,500,000	1,534,200
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	89,903,491	18,092,551	107,996,042

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2005-06

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100	799,791	77,245	72,955	21,179		971,170
Architecture and Environmental Design	0200	18,926		1,071			19,997
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	1,899,477	20,377	143,100	42		2,062,996
Business and Management	0500	1,418,108	115,259	13,909			1,547,276
Communications	0600	873,955	118,082	14,141			1,006,178
Information Technology	0700	1,609,140	47,154	37,324	113,834		1,807,452
Education	0800	3,830,419	974,345	406,723	29,809		5,241,296
Engineering and Industrial Tech.	0900	1,910,117	273,277	343,494	119,610		2,646,498
Fine and Applied Arts	1000	2,953,205	127,538	136,750	3,881		3,221,374
Foreign Language	1100	1,179,021	26,023	2,379			1,207,423
Health	1200	4,170,850	636,915	210,407	251,067		5,269,239
Family and Consumer Sciences	1300	1,615,084	160,570	127,629	1,187		1,904,470
Law	1400	2,554					2,554
Humanities (Letters)	1500	5,380,745	106,836	18,527			5,506,108
Library Science	1600						
Mathematics	1700	5,118,396	70,320	4,030			5,192,746
Military Studies	1800						
Physical Sciences	1900	1,812,651	24,099	24,670	40,397		1,901,817
Psychology	2000	828,837	60,501	852	1,182		891,372
Public and Protective Services	2100	1,550,968	434,929	226,095	55,265		2,267,257
Social Sciences	2200	3,544,172	62,234	2,404	1,418		3,610,228
Commercial Services	3000			223			223
Interdisciplinary Studies	4900	2,718,181	128,928	12,176			2,859,285
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	2,398,057					2,398,057
Subtotal - Instructional Activities	599	45,632,654	3,464,632	1,798,859	638,871		51,535,016

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
For Actual Year: 2005-06

S10 GENERAL FUND - COMBINED

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Engineering and Industrial Tech.	0900	1,910,117	273,277	343,494	119,610		2,646,498
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** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2005-06

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		3,585,366	355,438	18,925		3,959,729
Course and Curriculum Development	6020		990,397	344,404	15,351		1,350,152
Academic/Faculty Senate	6030						
Other Instruct. Admin. & Instruct. Governance	6090		1,862,495	116,822	21,593		2,000,910
Subtotal - Instructional Administration	6000		6,438,258	816,664	55,869		7,310,791
Instructional Support Services (6100)							
Learning Center	6110	179,289	131,117	7,685			318,091
Library	6120		1,350,679	124,858	286,654		1,762,191
Media	6130		409,223				409,223
Museums and Galleries	6140		1,994				1,994
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190				32,206		32,206
Subtotal - Instructional Support Services	6100	179,289	1,893,013	132,543	318,860		2,523,705
Admissions and Records	6200		1,412,289	48,352	7,658		1,468,299
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		3,001,446	48,078	18,025		3,067,549
Matriculation and Student Assessment	6320			3,837			3,837
Transfer Programs	6330						
Career Guidance	6340						
Other Student Counseling and Guidance	6390						
Subtotal - Student Counseling and Guidance	6300		3,001,446	51,915	18,025		3,071,386

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
For Actual Year: 2005-06

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,836,494	98,979	64,097	3,005	2,002,575
Extended Opportunity Prgrms. & Services (EOPS)	6430		1,402,085	84,778	9,874	922,224	2,418,961
Health Services	6440		240,352	89,310	10,888		340,550
Student Personnel Administration	6450		574,092	85,332	17,047		676,471
Financial Aid Administration	6460		2,147,059	177,652	41,318		2,366,029
Job Placement Services	6470		67,525	1,262			68,787
Veterans Services	6480		62,782				62,782
Miscellaneous Student Services	6490		642,858	83,385	24,450		750,693
Subtotal - Other Student Services	6400		6,973,247	620,698	167,674	925,229	8,686,848
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,184,740	551,195	55,658		1,791,593
Custodial Services	6530		1,560,305	238,265	3,018		1,801,588
Grounds Maintenance and Repairs	6550		831,009	138,732	69,494		1,039,235
Utilities	6570			2,662,528			2,662,528
Other Operation and Maintenance of Plant	6590		41,189	33,707	16,457		91,353
Subtotal - Operation and Maintenance of Plant	6500		3,617,243	3,624,427	144,627		7,386,297
Planning, Policymaking, and Coordination	6600		2,051,266	551,698	52,464		2,655,428

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2005-06

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Instructional Support Services (6700)							
Community Relations	6710		318,099	191,571	7,193		516,863
Fiscal Operations	6720		2,722,108	1,353,920	21,295		4,097,323
Human Resources Management	6730		1,278,372	215,971	11,224		1,505,567
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740						
Staff Development	6750		1,081	396			1,477
Staff Diversity	6760		3,344	8,678			12,022
Logistical Services	6770		966,088	811,499	36,284		1,813,871
Management Information Systems	6780		3,764,146	1,406,760	308,028		5,478,934
Other General Instructional Support Services	6790		2,338,123	133,276	61,257		2,532,656
Subtotal - General Instructional Support Services	6700		11,391,361	4,122,071	445,281		15,958,713
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810			79			79
Community Service Classes	6820		19,666	8,335			28,001
Community Use Facilities	6830						
Economic Development	6840			1,888			1,888
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		19,666	10,302			29,968

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

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Kern Community College District

520

District Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2005-06

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910						
Child Development Centers	6920		7,214	5,246			12,460
Farm Operations	6930						
Food Services	6940		(10,793)				(10,793)
Parking	6950		284,641				284,641
Student and Co-curricular Activities	6960		209,947	96,503	29,551		336,001
Student Housing	6970			2,069			2,069
Other Ancillary Services	6990		833,014	198,376	42,324		1,073,714
Subtotal - Ancillary Services	6900		1,324,023	302,194	71,875		1,698,092
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090		34,973				34,973
Subtotal - Auxiliary Operations	7000		34,973				34,973
Physical Property and Related Acquisitions (7100)	7100		110,751	31,328	377,154		519,233
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210					255,000	255,000
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200					255,000	255,000
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					99,036	99,036
Student Aid	7320					498,281	498,281
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					597,317	597,317
TOTAL EXPENDITURES and OTHER OUTGO	391	45,811,943	41,732,168	12,111,051	2,298,358	1,777,546	103,731,066

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA**

Receipt and Expenditures of Lottery Proceeds

L11 GENERAL FUND

For Actual Year: 2005-06

Budget Year: 2006-07

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/05 Reported Ending Balance	902				
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,232,266
b) Accrued	860A				783,561
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	5,514	17,120		22,634
(b) Books, Magazines, & Periodicals	220A	2,337	16,873		19,210
(c) Instructional Supplies & Materials	230A	304,145	79,472		383,617
(e) Noninstructional Supplies & Materials	240A	179,438	1,196,353		1,375,791
7. Other Oper. Exp. & Services (5000)	400A	295,658	918,917		1,214,575
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	787,092	2,228,735		3,015,827
11. 06/30/06 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,465,469
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	5,514	17,120		22,634
(b) Books, Magazines, & Periodicals	220B	2,337	16,873		19,210
(c) Instructional Supplies & Materials	230B	304,145	79,472		383,617
(e) Noninstructional Supplies & Materials	240B	179,438	1,196,353		1,375,791
15. Other Oper. Exp. & Services (Object 5000)	400B	304,399	359,818		664,217
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
17. Other	650B				
18. Total Expenditures (add lines 13 thru 17)	501B	795,833	1,669,636		2,465,469
19. 06/30/07 Projected Balance (add lines 11 + 12 - 18)	905B				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2005-06

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
12	IN	Restricted Subfund	1,500,000	
51	OUT	Bookstore Fund		1,500,000
41	IN	Capital Outlay Projects Fund	63,053	
21	OUT	Bond Interest and Redemption Fund		63,053
29	IN	Other Debt Service Fund	255,000	
11	OUT	Unrestricted Subfund		255,000
29	IN	Other Debt Service Fund	12,500,000	
41	OUT	Capital Outlay Projects Fund		12,500,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

**** Summary Page ****

Page: 2

SUPPLEMENTAL DATA
For Actual Year: 2005-06

Analysis of Interfund Transfers

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			14,318,053	14,318,053
12		Restricted Subfund	1,500,000	
51		Bookstore Fund		1,500,000
41		Capital Outlay Projects Fund	63,053	
21		Bond Interest and Redemption Fund		63,053
29		Other Debt Service Fund	12,755,000	
11		Unrestricted Subfund		255,000
41		Capital Outlay Projects Fund		12,500,000