

311 w/BACKUP
REPORTS

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2007-08)

(Budget Report for Fiscal Year 2008-09)

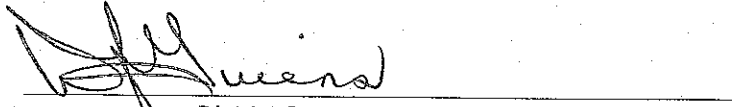
District: **Kern Community College District**

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

10-14-08
Date


District Superintendent

10/14/08
Date

Contact: Thomas J. Burke			
		Name	
Chief Financial Officer			
		Title	
(661) 336-5124		tburke@kccd.edu	
Phone Number	Extension	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, 2008**. 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: 2007-08 Budget Year: 2008-09

GENERAL FUND

Description	State Use Only (EDP)	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	143,591	287,500	3,494,734	3,874,646	3,638,325	4,162,146
State Revenues	8600	58,412,491	57,469,539	14,343,385	10,824,278	72,755,876	68,293,817
Local Revenues	8800	50,001,601	45,231,450	2,043,824	2,855,926	52,045,425	48,087,376
TOTAL REVENUES	801	108,557,683	102,988,489	19,881,943	17,554,850	128,439,626	120,543,339
EXPENDITURES:							
Academic Salaries	1000	44,737,450	45,161,621	3,937,249	3,241,708	48,674,699	48,403,329
Classified Salaries	2000	18,317,503	20,133,674	5,948,939	4,974,307	24,266,442	25,107,981
Employee Benefits	3000	21,278,427	23,374,368	2,233,167	2,492,066	23,511,594	25,866,434
Supplies and Materials	4000	1,452,960	1,841,052	1,205,254	1,167,414	2,658,214	3,008,466
Other Operating Expenses and Services	5000	12,617,123	11,941,796	2,167,000	3,076,494	14,784,123	15,018,290
Capital Outlay	6000	1,533,470	2,192,960	2,496,928	1,846,887	4,030,398	4,039,847
TOTAL EXPENDITURES	501	99,936,933	104,645,471	17,988,537	16,798,876	117,925,470	121,444,347
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	8,620,750	(1,656,982)	1,893,406	755,974	10,514,156	(901,008)
OTHER FINANCING SOURCES	8900	698		33,040	213,380	33,738	213,380
OTHER OUTGO	7000	9,659	1,433,186	1,907,120	1,713,209	1,916,779	3,146,395
NET INCREASE/(DECREASE) IN FUND BALANCE	901	8,611,789	(3,090,168)	19,326	(743,855)	8,631,115	(3,834,023)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	14,138,008	24,401,209	6,440,331	6,128,133	20,578,339	30,529,342
Prior Years Adjustments	903	1,651,412		(331,524)		1,319,888	
Adjusted Beginning Balance	904	15,789,420		6,108,807		21,898,227	
ENDING FUND BALANCE, JUNE 30	905	24,401,209	21,311,041	6,128,133	5,384,278	30,529,342	26,695,319

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt service Funds:

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	40,930					
Local Revenues	8800	10,122,652	11,914,460				
TOTAL REVENUES	801	10,163,582	11,914,460			6,309,034	1,318,063
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802	133,404,524					
Other Incoming Transfers	803						
TOTAL - OTHER FINANCING SOURCES	808	133,404,524				6,309,034	1,318,063
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	96,560,000	4,685,000				
Debt Interest and Other Service Charges	712	10,070,193	7,985,933				
Transfers (Outgoing) (CA 7300 and 7400)	730	705	25,000			1,522,915	2,905,000
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708	106,630,898	12,695,933			1,522,915	2,905,000
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202	26,773,626	(12,695,933)			(1,522,915)	2,814,983
NET INCREASE/(DECREASE) IN FUND BALANCE	901	36,937,208	(781,473)			4,786,119	4,133,046
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	19,160,088	56,531,003			43,014,741	47,855,953
Prior Years Adjustments	903	433,707				55,093	
Adjusted Beginning Balance	904	19,593,795				43,069,834	
ENDING FUND BALANCE, JUNE 30	905	56,531,003	55,749,530			47,855,953	51,988,999

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

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	269,804	323,784				
State Revenues	8600	3,733,837	3,965,317				
Local Revenues	8800	105,143	40,000	41,208	33,701		
TOTAL REVENUES	801	4,108,784	4,329,101	41,208	33,701		
EXPENDITURES:							
Academic Salaries	1000	1,081,953	81,846				
Classified Salaries	2000	1,841,122	3,124,778				
Employee Benefits	3000	1,004,971	1,268,008				
Supplies and Materials	4000	180,385	161,683				
Other Operating Expenses and Services	5000	211,292	228,997		1,500		
Capital Outlay	6000		12,236	56,436	35,000		
TOTAL EXPENDITURES	501	4,319,723	4,877,548	56,436	36,500		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(210,939)	(548,447)	(15,228)	(2,799)		
OTHER FINANCING SOURCES	8900	343,195	141,266				
OTHER OUTGO	7000	297,833	141,266				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(165,577)	(548,447)	(15,228)	(2,799)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	(101,725)	(23,147)	205,725	190,498		
Prior Years Adjustments	903	244,155		1			
Adjusted Beginning Balance	904	142,430		205,726			
ENDING FUND BALANCE, JUNE 30	905	(23,147)	(571,594)	190,498	187,699		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	15,793,544	6,895,000		
Local Revenues	8800	3,915,393	2,121,000		
TOTAL REVENUES	801	19,708,937	9,016,000		
EXPENDITURES:					
Academic Salaries	1000				
Classified Salaries	2000	168,290	767,443		
Employee Benefits	3000	46,825	95,865		
Supplies and Materials	4000	12,425	165,550		
Other Operating Expenses and Services	5000	567,005	3,415,550		
Capital Outlay	6000	21,610,605	28,307,174		
TOTAL EXPENDITURES	501	22,405,150	32,751,582		
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(2,696,213)	(23,735,582)		
OTHER FINANCING SOURCES					
OTHER OUTGO					
NET INCREASE/(DECREASE) IN FUND BALANCE					
BEGINNING FUND BALANCE:					
Net Beginning Balance, July 1	902	112,971,070	104,882,362		
Prior Years Adjustments	903	612,061			
Adjusted Beginning Balance	904	113,583,131			
ENDING FUND BALANCE, JUNE 30	905	104,882,362	92,076,746		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
50 Enterprise Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: 51 BOOKSTORE FUND		FUND: 52 CAFETERIA FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801	7,862,851	6,916,055	1,107,894	1,342,493		
COST of SALES	510	5,409,686	5,116,615	497,018	671,185		
GROSS PROFIT or (LOSS)	520	2,453,165	1,799,440	610,876	671,308		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	1,066,683	610,582	490,377	436,789		
Employee Benefits	3000	248,917	129,283	203,891	69,313		
Supplies and Materials	4000	54,119	37,254	8,922	19,000		
Other Operating Expenses and Services	5000	609,319	935,857	77,987	121,984		
Capital Outlay	6000	(21,598)	3,500	33,539	24,223		
TOTAL EXPENDITURES	501	1,957,440	1,716,476	814,716	671,309		
NET PROFIT OR LOSS	201	495,725	82,964	(203,840)	(1)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000		65,633		17,330		
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901	495,725	17,331	(203,840)	(17,331)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	2,275,591	2,915,887	(217,383)	(373,950)		
Prior Years Adjustments	903	144,571		47,273			
Adjusted Beginning Balance	904	2,420,162		(170,110)			
ENDING FUND BALANCE, JUNE 30	905	2,915,887	2,933,218	(373,950)	(391,281)		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2007-08 Budget Year: 2008-09

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND		FUND: 73 STUDENT BODY CENTER FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	190,048	136,767	36,459	52,992	149,841	188,713
TOTAL REVENUES	801	190,048	136,767	36,459	52,992	149,841	188,713
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	52,437	45,385			46,230	42,788
Employee Benefits	3000	514	445			8,185	8,422
Supplies and Materials	4000	70,130	78,800			35,140	20,912
Other Operating Expenses and Services	5000	119,559	14,617	17,770	37,667	19,834	17,773
Capital Outlay	6000			5,798	5,798	39,249	23,985
TOTAL EXPENDITURES	501	242,640	139,247	23,568	43,455	148,638	113,880
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	(52,592)	(2,480)	12,891	9,537	1,203	74,833
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(52,592)	(2,480)	12,891	9,537	1,203	74,833
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	442	466,932	27,997	58,280	501,538	558,684
Prior Years Adjustments	903	519,082		17,392		55,943	
Adjusted Beginning Balance	904	519,524		45,389		557,481	
ENDING FUND BALANCE, JUNE 30	905	466,932	464,452	58,280	67,817	558,684	633,517

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2007-08 Budget Year: 2008-09

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 79 OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	376,493	535,389	19,264,992	19,964,611		
Local Revenues	8800			2,597,317	2,589,872		
TOTAL REVENUES	801	376,493	535,389	22,147,309	22,554,483		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501						
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	376,493	535,389	22,147,309	22,554,483		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000	376,493	535,389	22,222,063	22,554,483		
NET INCREASE/(DECREASE) IN FUND BALANCE	901			(74,754)			
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	47,344	90,891	110,884	(73,854)		
Prior Years Adjustments	903	43,547		(109,984)			
Adjusted Beginning Balance	904	90,891		900			
ENDING FUND BALANCE, JUNE 30	905	90,891	90,891	(73,854)	(73,854)		

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: 2008-09

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$121,686,024
Appropriations subject to limit.	12	\$93,048,442
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$55,138,211
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

SUPPLEMENTAL DATA

For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	30,529,342
Identify the following legally restricted or Board designated amounts within the net ending balance:		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	
Stores, Inventories, and Prepaid Items	613	25,446
Subtotal B	619	25,446
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	6,030,683
Local	622	
Subtotal C	629	6,030,683
D. Subtotal, Reserved (B + C)	675	6,056,129
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	6,056,129
J. UNCOMMITTED BALANCE (A less I)	690	31,262,916

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: 2007-08

S11 GENERAL FUND - UNRESTRICTED SUBFUND		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)
Object Category				
Academic Salaries (CA 1000):				
Instructional Salaries (CA 1100 and 1300)		407	36,413,617	38,286,765
Noninstructional Salaries (CA 1200 and 1400)		408		6,329,823
Subtotal Academic Salaries		409	36,413,617	44,616,588
Classified Salaries (CA 2000):				
Noninstructional Salaries (CA 2100 and 2300)		411		16,523,702
Instructional Aides (CA 2200 and 2400)		416	1,384,757	1,525,589
Subtotal Classified Salaries		419	1,384,757	18,049,291
Employee Benefits (CA 3000)		429	10,590,480	21,148,370
Supplies and Materials (CA 4000)		435		1,421,637
Other Operating Expenses and Services (CA 5000)		449		10,353,309
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")		451		38,043
TOTAL (409 + 419 + 429) and (435 + 449 + 451)		459	48,388,854	95,627,238
Less Exclusions for Current Expense of Education		469		1,694,711
TOTALS for ECS 84362, 50 Percent Law (459 - 469)		470	48,388,854	93,932,527
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)		471	51.51%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)		472		46,966,263
Nonexempted Deficiency from second preceding fiscal year		473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)		474		46,966,263

SUPPLEMENTAL DATA

For Actual Year: 2007-08

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			
Higher Education Act	8120		412,357	412,357
Workforce Investment Act	8130		302,384	302,384
Temporary Assistance for Needy Families (TANF)	8140		60,376	60,376
Student Financial Aid	8150			
Veterans Education	8160	1,512		1,512
Vocational and Technical Education Act (VTEA)	8170		1,013,635	1,013,635
Other Federal Revenues	8190	142,079	1,705,982	1,848,061
TOTAL FEDERAL REVENUES	8100	143,591	3,494,734	3,638,325
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	177,946		177,946
State General Apportionment	122	51,931,691		51,931,691
Other General Apportionments	123	903,458		903,458
General Categorical Programs (CA 8620)				
Child Development	124		9,244	9,244
Extended Opportunity Programs and Services (EOPS)	125		2,623,646	2,623,646
Disabled Students Programs and Services (DSPS)	126		2,072,684	2,072,684
Temporary Assistance for Needy Families (TANF)	127		180,280	180,280
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		769,642	769,642
Telecomm. and Technology Infrastructure Program (TTIP)	129			
Other General Categorical Programs	130		4,321,288	4,321,288
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		4,031,096	4,031,096
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	361,138		361,138
Timber Yield Tax	135	977		977
Other State Tax Subventions	136	1,397		1,397
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,532,905	335,505	2,868,410
State Mandated Costs	138	6,619		6,619
Other State Non-Tax Revenues	139			
Other State Revenues	8690	2,496,360		2,496,360
TOTAL STATE REVENUES	8600	58,412,491	14,343,385	72,755,876

SUPPLEMENTAL DATA

For Actual Year: 2007-08

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	43,846,658		43,846,658
Tax Allocation, Supplemental Roll	8812	2,389,350		2,389,350
Tax Allocation, Unsecured Roll	8813	1,504,971		1,504,971
Prior Years Taxes	8816	345,575		345,575
Education Revenue Augmentation Fund (ERAF)	8817	(6,317,724)		(6,317,724)
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services (CA 8830):				
Contract Instructional Services	140	13,510	860,218	873,728
Other Contract Services	141	131,359	3,000	134,359
Sales and Commissions	8840	190,445		190,445
Rentals and Leases	8850	176,675	98,451	275,126
Interest and Investment Income	8860	890,407		890,407
Student Fees and Charges				
Community Services Classes	8872	216,907		216,907
Dormitory	8873			
Enrollment	8874	3,881,929		3,881,929
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		531,046	531,046
Instructional Materials Fees and Sales of Materials	8877	69,434	34	69,468
Insurance	8878			
Student Records	8879	117,090		117,090
Nonresident Tuition	8880	1,246,332		1,246,332
Parking Services and Public Transportation	8881		499,531	499,531
Other Student Fees and Charges	8885	141,735		141,735
Other Local Revenues	8890	1,156,948	51,544	1,208,492
TOTAL LOCAL REVENUES	8800	50,001,601	2,043,824	52,045,425
TOTAL REVENUES (8100 + 8600 + 8800)	801	108,557,683	19,881,943	128,439,626
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910	698		698
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980		33,040	33,040
TOTAL OTHER FINANCING SOURCES	8900	698	33,040	33,738
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	108,558,381	19,914,983	128,473,364

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2007-08

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	784,780	28,648	57,843	84,009		955,280
Architecture and Environmental Design	0200	124,579		2,143			126,722
Environmental Sciences and Technologies	0300		2,670	44,641			47,311
Biological Sciences	0400	2,240,693	-10,500	41,126	4,032		2,275,351
Business and Management	0500	1,317,319	47,604	24,177	43,995		1,433,095
Communications	0600	1,317,990	29,036	28,221			1,375,247
Information Technology	0700	1,642,367	27,216	10,600	5,497		1,685,680
Education	0800	4,386,425	588,460	490,171	20,386		5,485,442
Engineering and Industrial Tech.	0900	2,156,821	58,613	459,660	180,038		2,855,132
Fine and Applied Arts	1000	2,755,663	143,258	105,454	8,930		3,013,305
Foreign Language	1100	1,347,503	27,245	893			1,375,641
Health	1200	5,237,124	389,613	728,954	707,481		7,063,172
Family and Consumer Sciences	1300	1,940,319	136,288	150,853	10,882		2,238,342
Law	1400	33,545					33,545
Humanities (Letters)	1500	5,886,289	54,556	16,453			5,957,298
Library Science	1600	103,258					103,258
Mathematics	1700	4,232,481		5,746			4,238,227
Military Studies	1800						
Physical Sciences	1900	1,913,278	24,385	32,622	30,429		2,000,714
Psychology	2000	1,003,596	81,559	4,343			1,089,498
Public and Protective Services	2100	1,753,125	69,900	1,181,367	180,000		3,184,392
Social Sciences	2200	4,058,533	27	3,814			4,062,374
Commercial Services	3000						
Interdisciplinary Studies	4900	2,929,096	148,761	74,698			3,152,555
Instruct. Staff-Retir's Brnfts & Retire. Incent's	5900	2,853,556					2,853,556
Subtotal - Instructional Activities	599	50,018,340	1,847,339	3,463,779	1,275,679		56,605,137

** 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: 2007-08

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		8,653,403	1,049,893	926,048		10,629,344
Course and Curriculum Development	6020		211,213	242,493	19,413		473,119
Academic/Faculty Senate	6030		198,271	17,070			215,341
Other Instruct. Admin. & Instruct. Governance	6090						
Subtotal - Instructional Administration	6000		9,062,887	1,309,456	945,461		11,317,804
Instructional Support Services (6100)							
Learning Center	6110	122,457	215,632	7,349			345,438
Library	6120		1,357,367	134,013	213,313		1,704,693
Media	6130		344,113				344,113
Museums and Galleries	6140						
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190						
Subtotal - Instructional Support Services	6100	122,457	1,917,112	141,362	213,313		2,394,244
Admissions and Records	6200		1,424,049	68,510	2,414		1,494,973
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		2,697,511	36,056			2,733,567
Matriculation and Student Assessment	6320		1,195,538	243,908	10,742		1,450,188
Transfer Programs	6330			7,725			7,725
Career Guidance	6340						
Other Student Counseling and Guidance	6390		6,747	5,691			12,438
Subtotal - Student Counseling and Guidance	6300		3,899,796	293,380	10,742		4,203,918

* 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: 2007-08

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		1,985,764	143,767	137,732	1,980	2,269,243
Extended Opportunity Prgms. & Services (EOPS)	6430		1,666,321	122,497	7,926	1,138,088	2,934,832
Health Services	6440		218,159	102,901	2,234		323,294
Student Personnel Administration	6450		156,018	3,573			159,591
Financial Aid Administration	6460		2,180,848	134,927	4,381		2,320,156
Job Placement Services	6470		63,919	12,119			76,038
Veterans Services	6480		84,685	580			85,265
Miscellaneous Student Services	6490		1,016,786	165,408	1,360		1,183,554
Subtotal - Other Student Services	6400		7,372,500	685,772	153,633	1,140,068	9,351,973
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		1,150,669	584,173	39,487		1,774,329
Custodial Services	6530		1,746,906	246,108			1,993,014
Grounds Maintenance and Repairs	6550		793,023	192,597			985,620
Utilities	6570			3,040,556			3,040,556
Other Operation and Maintenance of Plant	6590		14,523	58,397	2,644		75,564
Subtotal - Operation and Maintenance of Plant	6500		3,705,121	4,121,831	42,131		7,869,083
Planning, Policymaking, and Coordination	6600		1,290,232	603,067	43,912		1,937,211

* 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: 2007-08

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 Institutional Support Services (6700)							
Community Relations	6710		476,098	397,483	6,066		879,647
Fiscal Operations	6720		3,077,228	2,632,422	17,312		5,726,962
Human Resources Management	6730		1,481,244	446,754	8,055		1,936,053
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		1,815,684				1,815,684
Staff Development	6750			12,445			12,445
Staff Diversity	6760		2,930	21,881	3,575		28,386
Logistical Services	6770		891,846	921,136	10,832		1,823,814
Management Information Systems	6780		3,995,071	1,618,510	839,675		6,453,256
Other General Institutional Support Services	6790		2,661,789	314,125	47,347		3,023,261
Subtotal - General Institutional Support Services	6700		14,401,890	6,364,756	932,862		21,699,508
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810						
Community Service Classes	6820		7,612	1,068			8,680
Community Use Facilities	6830						
Economic Development	6840		428,441	197,144	17,027		642,612
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		436,053	198,212	17,027		651,292

* 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: 2007-08

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		104,817				104,817
Child Development Centers	6920		(220)				(220)
Farm Operations	6930						
Food Services	6940		(29,997)				(29,997)
Parking	6950		324,692	56,268	76,491		457,451
Student and Co-curricular Activities	6960		279,599	133,598			413,197
Student Housing	6970						
Other Ancillary Services	6990		4,541	858			5,399
Subtotal - Ancillary Services	6900		683,432	190,724	76,491		950,647
Auxiliary Operations (7000)							
Contract Education	7010						
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000		124,364			776,711	901,075
Physical Property and Related Acquisitions (7100)							
Long-Term Debt and Other Financing (7200)	7100		124,364			776,711	901,075
Long-Term Debt	7210		147,163	1,488	316,733		465,384
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200						
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310						
Student Aid	7320						
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300						
TOTAL EXPENDITURES and OTHER OUTGO							
	391	50,140,797	46,311,938	17,442,337	4,030,398	1,916,779	119,842,249

* 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

L10 GENERAL FUND

For Actual Year: 2007-08

Budget Year: 2008-09

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. 06/30/07 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				1,997,232
b) Accrued	860A				535,672
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A				
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	310,382			310,382
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	23,179	2,199,343		2,222,522
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	333,561	2,199,343		2,532,904
11. 06/30/08 Balance (lines 3 + 4 - 10)	905A				
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,693,612
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	444,973			444,973
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B	6,384	2,242,255		2,248,639
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	451,357	2,242,255		2,693,612
19. 06/30/09 Projected Balance (add lines 11 + 12 - 18)	905B				

**Kern Community College District
2007-08 RDA Pass Thru**

Total RDA pass Thru	County Passed	
	\$ 201,414.77	All in Fund 11
47.5% Property Tax Portion	\$ 95,672.02	Remains in Fund 11
52.5% Portion for Facilities	\$ 105,742.75	Shifted to Fund 41
Total	<u>\$ 201,414.77</u>	

Prepared by: T. Burke

Activity Codes	SALARIES OF CLASSROOM INSTRUCTORS				OTHER CURRENT EXPENSES OF EDUCATION				Total CEE		
	Instruct Faculty OC 1100, 1300	Instruct Class OC 2200, 2400	Applic Benes 3,000.00	Subtotal SCI	NoninstFac OC 1200, 1400	Nonins Clas OC 2100, 2300	Noninst Ben OC 3000	Supp&Mat OC 4000		OutOpExp OC 5000	ReplacEq OC 6400
0100-6000 Instruction	36,413,617.00	1,326,007.69	10,570,646.74	48,310,271.43	739,481.12	342,108.69	186,928.27	402,172.47	1,715,238.55	-	51,666,200.53
6000 Instruct Admin	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	4,022,406.63	3,095,385.01	2,137,559.12	67,538.67	676,136.31	-	9,989,030.74
6100 Instruct Support	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	50,126.42	138,107.83	56,863.39	7,846.76	-	-	281,368.75
6200 Admiss & Record	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	1,569,554.37	950,782.37	382,826.73	14,268.75	54,241.09	-	1,452,245.36
6300 Counsel & Guid	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	402,721.94	351,911.40	491,079.56	12,935.45	84,194.57	-	2,479,675.36
6400 On Student Svc**	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	-	888,855.01	432,534.38	12,096.71	11,730.47	-	1,757,928.51
6500 Oper & Maint	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	561,464.91	2,544,845.49	1,126,336.23	446,869.54	1,460,260.10	-	5,976,311.36
6600 Plan Policy Coord	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	857,193.61	404,850.71	323,895.92	97,380.62	505,666.58	38,012.17	1,931,310.91
6700 Gen Inst Supp	XXXXXXX	XXXXXXX	XXXXXXX	XXXXXXX	-	7,937,868.29	5,419,866.40	360,528.03	5,875,819.33	30.41	20,451,146.07
1 Total SCI EDP 459, Col 1	48,388,854.00										2.00
2 Total CEE EDP 459, Col 2											95,627,237.58

See definitions of Instructional Salaries, Instructional Aides, and related Benefits in SBAM 2000 Pages 4,43-56.

Activity Codes	SALARIES OF CLASSROOM INSTRUCTORS				OTHER CURRENT EXPENSES OF EDUCATION				Total Exclusions		
	Instruct Faculty OC 1100, 1300	Instruct Class OC 2200, 2400	Applic Benes 3,000.00	Subtotal	NoninstFac OC 1200, 1400	Nonins Clas OC 2100, 2300	Noninst Ben OC 3000	Supp&Mat OC 4000		OutOpExp OC 5000	Equipment OC 6400
Exclusions from CEE											
AC64XX-StrTrans&Health											358,145.36
0100-6700 Rents											336,019.40
Capital Outlay										1,495,427.47	1,495,427.47
0100-6700 Lottery											2,197,408.05
0100-6700 Contract Inst.											1,000,546.30
6800 Comm Svce	3,395.00	2,025.00	393.73	5,813.73		18,200.83	1,451.60	752.06	2,197,409.05		1,000,546.30
6900 Ancillary Svceas	29,234.30		6,028.46	35,262.76	33,934.49	101,677.61	51,082.28	30,570.76	2,384.44		28,612.66
7000 Auxiliary Ops	15,000.00			15,000.00	(12,500.00)	82,165.32	39,698.63		64,281.30		316,718.20
7100 Phys. Property					51,798.66	64,243.01	31,121.42				124,363.96
3 Total Exclusions EDP 469											3.00

Excluded from EDP 459 Col. 2

Excluded from EDP 459 Col. 2

Excluded from EDP 459 Col. 2

Excluded from EDP 459 Col. 2

Excluded from EDP 459 Col. 2

Excluded from EDP 459 Col. 2

* OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE. **AC 6490 Student Transportation & AC mandated Student Health Services are nonCEE.

4 Total URGF [EDP 470, 2, plus 469] EDP 476 [Matches Page 1, EDP 501, Fund 11, Column 1.]

5 Restricted General Fund Expenditures [Matches page 1, EDP 501, Fund 12, Column 1.]

6 Total GF Expenditures [Matches Page 1, EDP 501, Fund 10, Column 1.]

7 Percentage of CEE (EDP 470, Col 1 / 470, Col 2) EDP 471

8 50% of CEE (50% of EDP470, Col 2) EDP 472

9 Nonexempted Deficiency from Second Preceding Fiscal Year EDP 473

10 Amount Required to be Expended for Salaries of Classroom Instructors (EDP 472 + 473) EDP 474

4.00	99,936,933.00
5.00	17,988,637.00
6.00	117,925,470.00
7.00	51.51%
8.00	46,966,263.26
9.00	-
10.00	46,966,263.26

District: Kern

CCFS-311

Analysis of Compliance With ECS 84362

Preparer: T. Burke

	EDP #	STEP #	
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]		1	117,925,470
2. Rrestricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]		2	17,988,537
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]		3	99,936,933
4. Excluded Activities		4	616,859
AC 6800 Community Services	28,613		
AC 6900 Ancillary Services	316,719		
AC 7000 Auxiliary Operations	124,364		
AC 7100 Physical Property & Acquisitions	147,163		
5. Exclude Lottery Funds Expended		5	2,197,409
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees		6	358,145
7. Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***		7	1,831,447
7a. Contract Education			1,000,546
8. Total Exclusions	469	8	6,004,406
9. Current Expense of Education	470, Col 2	9	93,932,527
10. Exclude Non-Instructional Salaries		10	24,867,505
11. Exclude Non-Instructional Benefits		11	10,557,890
12. Exclude Supplies & Operating Expenses***		12	10,080,235
13. Exclude Equipment--Replacement		13	38,043
14. Subtotal nonSCI	475	14	45,543,673
15. Salaries of Classroom Instructors	470, Col 1	15	48,388,854
16. Percentage of CEE [Box 13 / Box 7].	471	16	51.51%
17. 50% of Current Expense of Education	472	17	46,966,263
18. Nonexempted Deficiency from Second Preceding FY	473	18	-
19. Amount Required to Be Spent for SCI (EDP 472 + 473)	474	19	46,966,263

*District match for Restricted and Categorical Programs and Grants is included in CEE.

**Student Transportation & mandated Student Health Services are nonCEE.

*** OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE.

Some items may be excludable for more than one reason. Do not duplicate exclusion.

**GASB 45
Annual Survey
2007-08**

Community College District

1. Does your district have OPEB "retiree benefits" liabilities?

2. What is the date of the last actuarial study of your district's OPEB liabilities?

3. If an actuarial study has NOT been completed, when will you engage an actuary to do a study on your district's OPEB liabilities?

4. What was your district's TOTAL liability at the time of the latest study?
\$

5. How much of the TOTAL liability has been set aside in:

- The General Fund
- A separate fund
- An irrevocable trust

6. What is your Annual Required Contribution (ARC)? \$

7. How much of your ARC did you expend in the current year? \$

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

Description	State Use Only (EDP)	11	
		General Fund — Unrestricted	
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912		30,875,389
Cash With Fiscal Agents	913		
Revolving Cash Accounts	914		118,105
Investments (at cost)	915		
Accounts Receivable	916		5,254,457
Due from Other Funds	917		75,000
Inventories, Stores, and Prepaid Items	9200		25,446
TOTAL ASSETS	909		36,348,397
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951		5,656,001
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		2,126,040
TOTAL LIABILITIES	968		7,782,041
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990		28,566,356
TOTAL LIABILITIES AND FUND EQUITY	991		36,348,397

Page 1

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 20 Debt Service Funds:
 21 Bond Interest and Redemption Fund
 22 Revenue Bond Interest and Redemption Fund
 29 Other Debt Service Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	7,751,947		-2,545,538
Cash With Fiscal Agent	913	48,835,280		
Investments (at cost)	915			49,446,663
Accounts Receivable	916	22,403		960,827
Due from Other Funds	917			
TOTAL ASSETS	909	56,609,630		47,861,952
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951		3,625	
Due to Other Funds	952	75,000		6,000
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968	78,625		6,000
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730			31,015,234
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790	56,531,005		16,840,718
TOTAL FUND EQUITY	990	56,531,005		47,855,952
TOTAL LIABILITIES AND FUND EQUITY	991	56,609,630		47,861,952

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
 Special Revenue Funds:

- | | | | |
|----|------------------------|----|----------------------------|
| 30 | Bookstore Fund | 34 | Farm Operation Fund |
| 31 | Cafeteria Fund | 35 | Revenue Bond Project Fund |
| 32 | Child Development Fund | 39 | Other Special Revenue Fund |

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

Description	State Use Only (EDP)	SPECIAL REVENUE FUNDS		
		33 Child Development Fund	39 Other Special Revenue Fund	3 Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912	-246,140	191,516	
Cash With Fiscal Agent	913			
Revolving Cash Accounts	914			
Investments (at cost)	915			
Accounts Receivable	916	296,612		
Due from Other Funds	917			
Inventories, Stores, and Prepaid Items	9200			
TOTAL ASSETS	909	50,472	191,516	
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952	23,618	1,019	
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	50,000		
TOTAL LIABILITIES	968	73,618	1,019	
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790	-23,146	190,497	
TOTAL FUND EQUITY	990	-23,146	190,497	
TOTAL LIABILITIES AND FUND EQUITY	991	50,472	191,516	

Make additional pages if there are more than four funds.
 Page 3

Kern District
 520 Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

- 40 Capital Projects Funds:
- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

Description	State Use Only (EDP)	CAPITAL PROJECT FUNDS	
		41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	93,364,124	
Cash With Fiscal Agent	913	9,170,992	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	3,823,536	
Due from Other Funds	917		
Inventories, Stores, and Prepaid Items	9200		
TOTAL ASSETS	909	106,358,652	
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	1,558,490	
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	9,163	
TOTAL LIABILITIES	968	1,567,653	
FUND EQUITY			
Restricted Fund Balance	9710		
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790	104,790,999	
TOTAL FUND EQUITY	990	104,790,999	
TOTAL LIABILITIES AND FUND EQUITY	991	106,358,652	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
 50 Enterprise Funds:

51 Bookstore Fund
 52 Cafeteria Fund

53 Farm Operations Fund
 59 Other Enterprise Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

Description	State Use Only (EDP)	ENTERPRISE FUNDS			
		51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	598,761	-383,295		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915	150,992			
Accounts Receivable	916	428,583	18,418		
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200	1,915,357	19,140		
Fixed Assets (CA 9300)	931	1,180,431			
Less Accumulated Depreciation	932	470,612			
TOTAL ASSETS	909	3,803,512	-345,737		
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	855,055	28,213		
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956	-22,849			
Long-Term Liabilities	9560				
TOTAL LIABILITIES	968	832,206	28,213		
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790	2,971,306	-373,950		
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	990	2,971,306	-373,950		
TOTAL LIABILITIES AND FUND EQUITY	991	3,803,512	-345,737		

Kern District
520 Code No.

District
Code No.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
 60 Internal Service Funds:
 61 Self-Insurance Fund
 69 Other Internal Service Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	61		69
		Self-Insurance Fund	Other Internal Service Fund	
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912			
Cash With Fiscal Agent	913			
Investments (at cost)	915			
Accounts Receivable	916			
Due from Other Funds	917			
Inventories, Stores, and Prepaid Items	9200			
Fixed Assets (CA 9300)	931			
Less Accumulated Depreciation	932			
TOTAL ASSETS	909			
LIABILITIES				
9510:				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
Investment in General Fixed Assets	9800			
TOTAL FUND EQUITY	990			
TOTAL LIABILITIES AND FUND EQUITY	991			

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
Trust Funds

- 70 Trust Funds
- 71 Associated Students Trust Fund
- 72 Student Representation Fee Trust Fund
- 73 Student Body Center Fee Trust Fund
- 74 Student Financial Aid Trust Fund
- 75 Scholarship and Loan Trust Fund
- 76 Investment Trust Fund
- 77 Deferred Compensation Trust Fund
- 79 Other Trust Funds

COMBINED BALANCE SHEET
 For Year Ended June 30, 2008

Description	State Use Only (EDP)	FIDUCIARY FUNDS					Other Trust Funds
		71	72	73	74	79	
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund		
ASSETS							
Cash, Investments, and Receivables (CA 9100):							
Cash:							
Awaiting Deposit and in Banks	935						
In County Treasury	936	478,086	52,531	583,333	45,989	-348,193	
Cash With Fiscal Agent	937						
Revolving Cash Accounts	938						
Investments (at cost)	939				1,500		
Accounts Receivable	940						
Due from Other Funds	941	20,693			43,402	262,425	
Student Loans Receivable	942					25,455	
Inventories, Stores, and Prepaid Items	943						
Fixed Assets (CA 9300)	947	1,777					
TOTAL ASSETS	949	500,556	52,531	583,333	90,891	-70,313	
LIABILITIES							
Current Liabilities and Deferred Revenue (CA 9510):							
Accounts Payable	961						
Due to Other Funds	962	160,891		26,809			
Temporary Loans	963						
Current Portion of Long-Term Debt	964						
Deferred Revenues	965		11,644				
Long-Term Liabilities	956			58,328		3,531	
TOTAL LIABILITIES	969	160,891	11,644	85,137		3,531	
FUND EQUITY							
Restricted Fund Balance	9710						
Reserved Fund Balance	9730			24,196			
Designated Fund Balance	9750						
Uncommitted Fund Balance	9790	339,665	40,887	474,000	90,891	-73,844	
Investments in General Fixed Assets	980						
TOTAL FUND EQUITY	989	339,665	40,887	498,196	90,891	-73,844	
TOTAL LIABILITIES AND FUND EQUITY	992	500,556	52,531	583,333	90,891	-70,313	

If there are more than five funds, make another page.

Kern District