

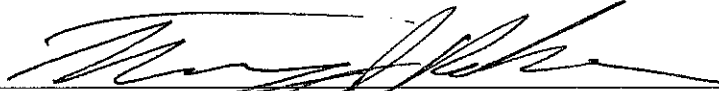
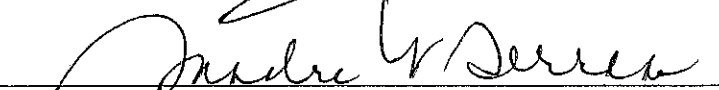
California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2009-2010)
(Budget Report for Fiscal Year 2010-2011)

District: KERN

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	<u>10-9-10</u> Date
 District Superintendent	<u>10-9-10</u> Date

Contact: Tom Burke

(661) 336- 5124

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 15, 2010. Please submit the report to :

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

APPROVED BY
BOARD OF TRUSTEES
MINUTES OF 11-04-10

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 520

Name: KERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	26,365,285	28,212,530	18,965	28,231,495
Other	1300	10,174,906	10,182,995	7,503	10,190,498
Total Instructional Salaries		36,540,191	38,395,525	26,468	38,421,993
Non-Instructional Salaries					
Contract or Regular	1200		5,906,331	180,147	6,086,478
Other	1400		319,936		319,936
Total Non-Instructional Salaries		0	6,226,267	180,147	6,406,414
Total Academic Salaries		36,540,191	44,621,792	206,615	44,828,407
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,337,643	352,316	16,689,959
Other	2300		523,122	151,728	674,850
Total Non-Instructional Salaries		0	16,860,765	504,044	17,364,809
Instructional Aides					
Regular Status	2200	871,188	1,000,102		1,000,102
Other	2400	569,422	579,841		579,841
Total Instructional Aides		1,440,610	1,579,943	0	1,579,943
Total Classified Salaries		1,440,610	18,440,708	504,044	18,944,752
Employee Benefits	3000	7,542,282	15,885,980	186,819	16,072,799
Supplies and Materials	4000		1,411,763	11,673	1,423,436
Other Operating Expenses	5000	586,398	10,259,086	72,301	10,331,387
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		46,109,481	90,619,329	981,452	91,600,781

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 520

Name: KERN

Exclusions	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
Activities to Exclude					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		162,431		162,431
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude					
Rents and Leases	5060		323,331		323,331
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		39,380		39,380
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	39,380	0	39,380
Other Operating Expenses and Services	5000		2,412,933		2,412,933

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 520

Name: KERN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000		(1,539,958)		(1,539,958)
Total Exclusions		0	1,398,117	0	1,398,117
Total for ECS 84362, 50% Law		46,109,481	89,221,212	981,452	90,202,664
Percent of CEE (Instructional Salary Cost / Total CEE)		51.68%	100.00%		
50% of Current Expense of Education			44,610,606		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		46,109,481	89,221,212	981,452	90,202,664
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		46,109,481	90,619,329	981,452	91,600,781
Capital Expenditures	6000	116,553	2,784,298	276,638	3,060,936
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		46,226,034	93,403,627	1,258,090	94,661,717

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	27,312,541	7,119,062	34,431,603
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	56,063		56,063
Investments (at cost)	9120			0
Accounts Receivable	9130	15,348,755	3,505,412	18,854,167
Due from Other Funds	9140	75,000		75,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	44,699	28,681	73,380
TOTAL ASSETS		42,837,058	10,653,155	53,490,213
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,861,096	763,945	5,625,041
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,145,348	739,062	3,884,410
TOTAL LIABILITIES		8,006,444	1,503,007	9,509,451

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	34,830,614	9,150,148	43,980,762
TOTAL FUND EQUITY		34,830,614	9,150,148	43,980,762
TOTAL LIABILITIES AND FUND EQUITY		42,837,058	10,653,155	53,490,213

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 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, 2010

District ID: 520

Name: KERN

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	16,433,201		(5,244,338)
Cash With Fiscal Agents	9113	13,514,962		
Investments (at cost)	9120			65,477,598
Accounts Receivable	9130	4,475		241,671
Due from Other Funds	9140			
TOTAL ASSETS		29,952,638	0	60,474,931
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,900		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	6,552,819		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		6,555,719	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 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, 2010

District ID: 520

Name: KERN

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			31,015,234
Total Reserved Fund Balance		0	0	31,015,234
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	23,396,919		29,459,697
TOTAL FUND EQUITY		23,396,919	0	60,474,931
TOTAL LIABILITIES AND FUND EQUITY		29,952,638	0	60,474,931

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			202,221			232,211
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			(93,542)			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	108,679	0	0	232,211
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,010			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			50,000			
TOTAL LIABILITIES		0	0	51,010	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			57,669			232,211
TOTAL FUND EQUITY		0	0	57,669	0	0	232,211
TOTAL LIABILITIES AND FUND EQUITY		0	0	108,679	0	0	232,211

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	58,920,611	
Cash With Fiscal Agents	9113	10,954	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	73,412	
Due from Other Funds	9140	6,477,820	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		65,482,797	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,058,153	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	68,343	
TOTAL LIABILITIES		1,126,496	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	64,356,301	
TOTAL FUND EQUITY		64,356,301	0
TOTAL LIABILITIES AND FUND EQUITY		65,482,797	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	196,261	123,480		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	150,992			
Accounts Receivable	9130	273,006	33,378		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,379,649	13,758		
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	745,198			
Accumulated Depreciation Buildings	9331	189,288			
Library Books	9340				
Equipment	9350	235,397			
Accumulated Depreciation Equipment	9351	221,618			
Work in Progress	9360				
Total Fixed Assets		569,689	0	0	0
TOTAL ASSETS		2,569,597	170,616	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	66,584	15,843		
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		66,584	15,843	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	66,584	15,843	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	2,503,013	154,773		
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,503,013	154,773	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,569,597	170,616	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	520,465	24,258	585,423	89,391				(463,765)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114				1,500				
Investments (at cost)	9120								
Accounts Receivable	9130	67,281							404,726
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	10,193							
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350	95,499							
Accumulated Depreciation Equipment	9351	94,297							
Work in Progress	9360								
Total Fixed Assets		1,202	0	0	0	0	0	0	0
TOTAL ASSETS		599,141	24,258	585,423	90,891	0	0	0	(59,039)

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	348,005	305	36,179					788
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		16,495	75,685					
Total Current Liabilities and Deferred Revenue		348,005	16,800	111,864	0	0	0	0	788
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	348,005	16,800	111,864	0	0	0	0	788

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 520

Name: KERN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711			24,196					
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	24,196	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	251,136	7,458	449,363	90,891				(59,827)
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		251,136	7,458	473,559	90,891	0	0	0	(59,827)
TOTAL LIABILITIES AND FUND EQUITY		599,141	24,258	585,423	90,891	0	0	0	(59,039)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 520

Name: KERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	32,709		32,709
Higher Education Act	8120		507,680	507,680
Workforce Investment Act	8130		288,788	288,788
Temporary Assistance for Needy Families (TANF)	8140		54,625	54,625
Student Financial Aid	8150		49,375	49,375
Veterans Education	8160	4,884		4,884
Vocational and Technical Education Act (VATEA)	8170		1,286,803	1,286,803
Other Federal Revenues	8190	154,644	1,786,737	1,941,381
Total Federal Revenues	8100	192,237	3,974,008	4,166,245
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	55,390,380		55,390,380
State General Apportionment	8612	97,914		97,914
Other General Apportionment	8613	510,895		510,895
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,574,557	1,574,557
Disabled Students Programs and Services(DSPS)	8623		1,177,955	1,177,955
Temporary Assistance for Needy Families (TANF)	8624		244,249	244,249
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		521,116	521,116
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,646,000	2,646,000

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 520

Name: KERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,667,430	3,667,430
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	515,404		515,404
Timber Yield Tax	8672	246		246
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,452,312	382,361	2,834,673
State Mandated Costs	8685	30,786		30,786
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	(282,635)		(282,635)
Total State Revenues	8600	58,715,302	10,213,668	68,928,970

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 520

Name: KERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	44,669,451		44,669,451
Tax Allocation, Supplemental Roll	8812	514,670		514,670
Tax Allocation, Unsecured Roll	8813	2,207,952		2,207,952
Prior Years Taxes	8816	429,416		429,416
Education Revenues Augmentation Fund (ERAF)	8817	(6,764,208)		(6,764,208)
Redevelopment Agency Funds	8818	125,645		125,645
Contributions, Gifts, Grants, and Endowments	8820	8,790	425,224	434,014
Contract Services	8830			
Contract Instructional Services	8831	54,352	1,089,484	1,143,836
Other Contract Services	8832	150,897	20,119	171,016
Sales and Commissions	8840	198,105		198,105
Rentals and Leases	8850	279,080	105,246	384,326
Interest and Investment Income	8860	428,259	4,801	433,060
Student Fees and Charges	8870			
Community Services Classes	8872	111,104		111,104
Dormitory	8873			0
Enrollment	8874	4,930,290		4,930,290
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		595,934	595,934
Instructional Materials Fees and Sales of Materials	8877	39,215	3,094	42,309
Insurance	8878			0
Student Records	8879	109,496		109,496
Nonresident Tuition	8880	1,003,561		1,003,561
Parking Services and Public Transportation	8881		497,320	497,320
Other Student Fees and Charges	8885	142,104		142,104
Other Local Revenues	8890	679,812	70,966	750,778
Total Local Revenues	8800	49,317,991	2,812,188	52,130,179
Total Revenues		108,225,530	16,999,864	125,225,394

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 520

Name: KERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	140,379		140,379
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	644,301	1,484,919	2,129,220
Total Other Financing Sources	8900	784,680	1,484,919	2,269,599
Total Revenues and Other Financing Sources		109,010,210	18,484,783	127,494,993

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 520

Name: KERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	780,041	1,052	21,380	39,682		842,155
Architecture and Environmental Design	0200	124,504					124,504
Environmental Sciences and Technologies	0300	7,637	166,445	25,131			199,213
Biological Sciences	0400	2,342,256	95	63,676	13,996		2,420,023
Business and Management	0500	1,282,191		37,698	5,227		1,325,116
Communications	0600	1,048,902		24,924			1,073,826
Computer and Information Science	0700	1,467,920		14,988	8,646		1,491,554
Education	0800	3,993,588	430,365	551,393	30,023		5,005,369
Engineering and Related Industrial Technology	0900	2,158,897	74,481	336,728	341,808		2,911,914
Fine and Applied Arts	1000	2,612,062	44,383	116,729	6,328		2,779,502
Foreign language	1100	1,258,800		302			1,259,102
Health	1200	5,023,057	358,986	257,896	990,482		6,630,421
Consumer Education And Home Economics	1300	1,781,137	104,229	155,941	19,832		2,061,139
Law	1400	42,364					42,364
Humanities(Letters)	1500	6,365,862	7,029	4,354			6,377,245
Library Science	1600	145,142					145,142
Mathematics	1700	4,600,327	11,501	29,566	25,565		4,666,959
Military Studies	1800						0
Physical Sciences	1900	2,023,722	76,749	96,199	290,384		2,487,054
Psychology	2000	1,107,861		821			1,108,682
Public Affairs and Services	2100	1,759,023	3,318	882,700	112,339		2,757,380
Social Sciences	2200	4,081,569		2,884			4,084,453
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,294,794	85,951	11,274			3,392,019
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,855					1,855
Sub-Total Instructional Activites		47,303,511	1,364,584	2,634,584	1,884,312		53,186,991
Total Expenditures for GF Activities*		47,509,613	44,168,360	15,007,817	5,280,165	10,045,025	122,010,980

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 520

Name: KERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		8,986,556	607,277	140,104		9,733,937
Course and Curriculum Development	6020		326,691	282,772	35,117		644,580
Academic / Faculty Senate	6030		143,982	13,013			156,995
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,457,229	903,062	175,221	0	10,535,512
Instructional Support Services	6100						
Learning Center	6110	167,357	271,193	26,112			464,662
Library	6120		1,299,743	200,752	130,662		1,631,157
Media	6130		272,917				272,917
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		167,357	1,843,853	226,864	130,662	0	2,368,736
Admissions and Records	6200		1,416,569	41,304			1,457,873
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,485,446	12,189			2,497,635
Matriculation and Student Assessment	6320		1,113,560	93,033	14,814		1,221,407
Transfer Programs	6330			6,864			6,864
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		106,659	33,142	13,072		152,873
Total Student Counseling and Guidance		0	3,705,665	145,228	27,886	0	3,878,779

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 520

Name: KERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,783,406	97,516	35,168		1,916,090
Extended Opportunity Programs and Services (EOPS)	6430		1,366,977	57,132	7,164		1,431,273
Health Services	6440		253,414	134,313	22,906		410,633
Student Personnel Administration	6450		113,808	3,534			117,342
Financial Aid Administration	6460		2,550,562	202,870	33,908		2,787,340
Job Placement Services	6470		69,670	5,437			75,107
Veterans Services	6480		68,467	1,544			70,011
Miscellaneous Student Services	6490		943,183	70,955	38,787		1,052,925
Total Other Student Services		0	7,149,487	573,301	137,933	0	7,860,721
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,253,359	802,749	183,431		2,239,539
Custodial Services	6530		1,635,295	281,902	1,265		1,918,462
Grounds Maintenance and Repairs	6550		743,100	170,838	12,907		926,845
Utilities	6570			2,693,973			2,693,973
Other Operations and Maintenance of Plant	6590		16,053	43,583	583,006		642,642
Total Operation and Maintenance of Plant	6500	0	3,647,807	3,993,045	780,609	0	8,421,461
Planning, Policymaking and Coordinations	6600		947,409	876,175	114,522		1,938,106

* California Work Opportunity and Responsibility to Kids (CaWORKs).

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 520

Name: KERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		550,570	224,948	694		776,212
Fiscal Operations	6720		2,707,909	1,370,993	47,682		4,126,584
Human Resources Management	6730		1,583,108	651,594	5,547		2,240,249
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		1,068	11,768			12,836
Staff Diversity	6760						0
Logistical Services	6770		1,098,574	678,350	204,554		1,981,478
Management Information Systems	6780		4,110,584	1,852,260	1,408,301		7,371,145
Other General Institutional Support Services	6790		2,755,827	367,112	7,043		3,129,982
Total General Institutional Support Services	6700	0	12,807,640	5,157,025	1,673,821	0	19,638,486
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	38,620	45,135	123,294			207,049
Community Use of Facilities	6830						0
Economic Development	6840		414,477	170,058	70,214		654,749
Other Community Services & Economic Development	6880		9,404	760			10,164
Total Community Services	6800	38,620	469,016	294,112	70,214	0	871,962

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 520

Name: KERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		14,064				14,064
Child Development Centers	6920			190			190
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		246,199	47,435	8,347		301,981
Student and Co-Curricular Activities	6960		388,309	80,431			468,740
Student Housing	6970						0
Other Ancillary Services	6990		(89)				(89)
Total Ancillary Services	6900	0	648,483	128,056	8,347	0	784,886
Auxiliary Operations	7000						
Contract Education	7010	125					125
Other Auxiliary Operations	7090		185,292				185,292
Total Auxiliary Operations	7000	125	185,292	0	0	0	185,417

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 520

Name: KERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		525,326	35,061	276,638		837,025
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activities		206,102	42,803,776	12,373,233	3,395,853	10,045,025	68,823,989
Total Expenditures General Fund: activities *		47,509,613	44,168,360	15,007,817	5,280,165	10,045,025	122,010,980

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: KERN

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$135,027,358
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	21,388.29		
	2. 2009-2010 Second Period Actual FTES	21,672.30		
	3. 2009-2010 Population change factor (C2/C1)	1.0133		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$133,347,912
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$133,347,912
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$133,347,912
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			49,152,066
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			472,334
C.	Local Property taxes			37,713,727
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			994,672
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2010-2011 Appropriations Subject to Limit			\$88,332,799

For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	192,237	189,675	3,974,008	4,579,147	4,166,245	4,768,822
State Revenues	8600	58,715,302	52,094,598	10,213,668	6,916,219	68,928,970	59,010,817
Local Revenues	8800	49,317,991	46,784,552	2,812,188	2,902,751	52,130,179	49,687,303
Total Revenues		108,225,530	99,068,825	16,999,864	14,398,117	125,225,394	113,466,942
EXPENDITURES:							
Academic Salaries	1000	44,426,349	45,877,452	3,714,965	2,705,306	48,141,314	48,582,768
Classified Salaries	2000	19,137,446	18,907,272	6,145,910	7,101,043	25,283,356	26,008,315
Employee Benefits	3000	16,013,367	18,153,935	2,239,936	2,159,774	18,253,303	20,313,709
Supplies and Materials	4000	1,454,558	2,076,215	1,181,779	973,972	2,636,337	3,050,187
Other Operating Expenses and Services	5000	10,475,917	10,941,361	1,895,563	2,069,241	12,371,480	13,010,602
Capital Outlay	6000	3,060,936	2,103,700	2,219,229	1,293,813	5,280,165	3,397,513
Total Expenditures		94,568,573	98,059,935	17,397,382	16,303,149	111,965,955	114,363,084
Excess /(Deficiency) of Revenues over Expenditures		13,656,957	1,008,890	(397,518)	(1,905,032)	13,259,439	(896,142)
Other Financing Sources	8900	784,680	183,426	1,484,919	968,756	2,269,599	1,152,182
Other Outgo	7000	8,655,648	6,891,683	1,389,377	888,679	10,045,025	7,780,362
Net Increase/(Decrease) in Fund Balance		5,785,989	(5,699,367)	(301,976)	(1,824,955)	5,484,013	(7,524,322)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,579,145	34,830,614	8,038,168	9,150,148	36,617,313	43,980,762
Prior Years Adjustments	9020	465,480		1,413,956		1,879,436	
Adjusted Beginning Balance	9030	29,044,625		9,452,124		38,496,749	
Ending Fund Balance, June 30		34,830,614	29,131,247	9,150,148	7,325,193	43,980,762	36,456,440

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2009-2010

Budget Year: 2010-2011

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	77,207					
Local Revenues	8800	15,432,542	14,428,586			1,986,004	1,235,959
Total Revenues		15,509,749	14,428,586	0	0	1,986,004	1,235,959
Other Financing Sources	8900						
Interfund Transfers In	8981	6,900,281	5,120,000			17,910,399	255,000
Other Incoming Transfers	8983	48,877,212					
Total Other Financing Sources		55,777,493	5,120,000	0	0	17,910,399	255,000
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	50,560,000	5,980,000				
Debt Interest and Other Service Charges	7120	9,122,575	7,599,795			6,527,378	4,457,383
Transfers Outgoing	7300 & 7400	4,752,538	25,000				
Reserve for Contingencies	7900						
Total Other Outgo	7000	64,435,113	13,604,795	0	0	6,527,378	4,457,383
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(8,657,620)	(8,484,795)	0	0	11,383,021	(4,202,383)
Net Increase/Decrease in Fund Balance		6,852,129	5,943,791	0	0	13,369,025	(2,966,424)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,075,483	23,396,919		0	50,210,296	60,474,931
Prior Years Adjustments	9020	(530,693)				(3,104,390)	
Adjusted Beginning Balance	9030	16,544,790			0	47,105,906	
Ending Fund Balance, June 30		23,396,919	29,340,710	0	0	60,474,931	57,508,507

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					248,306	251,500
State Revenues	8600					3,193,497	3,340,279
Local Revenues	8800					57,726	
Total Income		0	0	0	0	3,499,529	3,591,779
Expenditures							
Academic Salaries	1000					31,822	42,629
Classified Salaries	2000					3,006,810	2,684,653
Employee Benefits	3000					1,016,974	1,015,706
Supplies and Materials	4000					103,809	101,150
Other Operating Expenses and Services	5000					97,861	113,944
Capital Outlay	6000						33,000
Total Expenditures		0	0	0	0	4,257,276	3,991,082
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(757,747)	(399,303)
Other Financing Sources	8900					1,551,011	
Other Outgo	7000					673,997	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	119,267	(399,303)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	27,582	57,669
Prior Years Adjustments	9020					(89,180)	
Adjusted Beginning Balance	9030	0		0		(61,598)	
Ending Fund Balance, June 30		0	0	0	0	57,669	(341,634)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					21,974	
Total Income		0	0	0	0	21,974	0
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		0	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	21,974	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	21,974	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	210,237	232,211
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		210,237	
Ending Fund Balance, June 30		0	0	0	0	232,211	232,211

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	3,110,580	11,694,812		
Local Revenues	8800	1,405,782	4,076,920		
Total Income		4,516,362	15,771,732	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	442,875	482,930		
Employee Benefits	3000	113,355	136,088		
Supplies and Materials	4000	288	900		
Other Operating Expenses and Services	5000	617,239	600,461		
Capital Outlay	6000	13,411,563	33,488,769		
Total Expenditures		14,585,320	34,709,148	0	0
Excess /(Deficiency) of Revenues over Expenditures		(10,068,958)	(18,937,416)	0	0
Other Financing Sources	8900	15,964,812	25,980		
Other Outgo	7000	33,347,404			
Net Increase/(Decrease) in Fund Balance		(27,451,550)	(18,911,436)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	94,013,705	64,356,301		0
Prior Years Adustments	9020	(2,205,854)			
Adjusted Beginning Balance	9030	91,807,851		0	
Ending Fund Balance, June 30		64,356,301	45,444,865	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	7,059,621	7,698,634	1,222,989	1,683,410		
Other Financing Sources	8900						
Total Income		7,059,621	7,698,634	1,222,989	1,683,410	0	0
Cost of Sales	5890	4,986,633	6,216,640	506,382	745,000		
Gross Profit or Loss		2,072,988	1,481,994	716,607	938,410	0	0
Expenditures							
Academic Salaries	1000			6,900			
Classified Salaries	2000	856,651	641,725	410,802	495,574		
Employee Benefits	3000	181,670	216,904	170,281	269,278		
Supplies and Materials	4000	13,158	14,950	712	8,750		
Other Operating Expenses and Services	5000	363,348	670,604	57,582	110,680		
Capital Outlay	6000	32,434		35,373	71,801		
Total Expenditures		1,447,261	1,544,183	681,650	956,083	0	0
Net Profit or Loss		625,727	(62,189)	34,957	(17,673)	0	0
Other Outgo	7000	460,947					
Net Increase/(Decrease) in Fund Balance		164,780	(62,189)	34,957	(17,673)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,306,088	2,503,013	119,816	154,773		0
Prior Years Adjustments	9020	32,145					
Adjusted Beginning Balance	9030	2,338,233		119,816		0	
Ending Fund Balance, June 30		2,503,013	2,440,824	154,773	137,100	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
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		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0		
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		0	0	0	0		
Net Profit or Loss		0	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		0	0	0	0		

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	162,969	121,850	38,750	65,500	167,494	386,200
Total Income		162,969	121,850	38,750	65,500	167,494	386,200
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	9,712				98,206	104,708
Employee Benefits	3000	67				8,550	78
Supplies and Materials	4000	47,377	92,385	3,488	5,000	74,477	48,500
Other Operating Expenses and Services	5000	130,874	29,465	58,839	60,500	24,858	141,614
Capital Outlay	6000					14,740	91,300
Total Expenditures		188,030	121,850	62,327	65,500	220,831	386,200
Excess /(Deficiency) of Revenues over Expenditures		(25,061)	0	(23,577)	0	(53,337)	0
Other Financing Sources	8900						
Other Outgo	7000	7,550					
Net Increase/(Decrease) in Fund Balance		(32,611)	0	(23,577)	0	(53,337)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	289,398	251,136	31,035	7,458	502,700	449,363
Prior Years Adjustments	9020	(5,651)					
Adjusted Beginning Balance	9030	283,747		31,035		502,700	
Ending Fund Balance, June 30		251,136	251,136	7,458	7,458	449,363	449,363

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	493,283	453,492				
State Revenues	8600						
Local Revenues	8800						
Total Income		493,283	453,492	0	0	0	0
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		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		493,283	453,492	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	493,283	453,492				
Net Increase/(Decrease) In Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	192,096	90,891		0		0
Prior Years Adjustments	9020	(101,205)					
Adjusted Beginning Balance	9030	90,891		0		0	
Ending Fund Balance, June 30		90,891	90,891	0	0	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100			47,033,075	46,213,000
State Revenues	8600			2,754,114	2,850,000
Local Revenues	8800				
Total Income		0	0	49,787,189	49,063,000
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		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	49,787,189	49,063,000
Other Financing Sources	8900				
Other Outgo	7000			49,798,750	46,213,000
Net Increase/(Decrease) in Fund Balance		0	0	(11,561)	2,850,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	86,189,549	(59,827)
Prior Years Adjustments	9020			(86,237,815)	
Adjusted Beginning Balance	9030	0		(48,266)	
Ending Fund Balance, June 30		0	0	(59,827)	2,790,173

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 520

Name: KERN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	255,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	1,297,543
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	600,000
11	UNRESTRICTED SUBFUND	21	BOND INTEREST AND REDEMPTION FUND	25,000
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	420,747
21	BOND INTEREST AND REDEMPTION FUND	41	CAPITAL OUTLAY PROJECTS FUND	6,900,281
29	OTHER DEBT SERVICE FUND	41	CAPITAL OUTLAY PROJECTS FUND	17,655,399
12	RESTRICTED SUBFUND	51	BOOKSTORE FUND	460,947

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 520

Name: KERN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,452,312			382,361	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	39,190	190		39,380	330,140	369,520
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		39,190	190	0	39,380	330,140	369,520
Other Operating Expenses and Services	5000	139	2,412,793		2,412,932	52,221	2,465,153
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		39,329	2,412,983	0	2,452,312	382,361	2,834,673
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

District ID: 520

Name: KERN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Propostition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,357,923			367,369	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300	37,963			37,963	317,223	355,186
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		37,963	0	0	37,963	317,223	355,186
Other Operating Expenses and Services	5000		2,319,960		2,319,960	50,146	2,370,106
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		37,963	2,319,960	0	2,357,923	367,369	2,725,292
Ending Balance					0	0	