

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2011-2012)  
(Budget Report for Fiscal Year 2012-2013)

District: KERN

District Code: 520

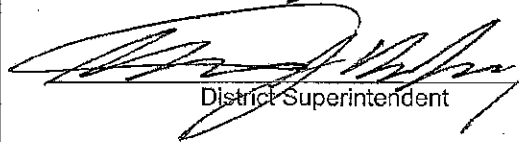
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10-10-12

Date



District Superintendent

FOR  
Sandra V. Semco

10-10-12

Date

Contact: Thomas 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 10, 2012. Please submit the report to :

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 520

Name: KERN

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
Academic Salaries	Object Code	Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	27,058,267	29,036,298	19,002	29,055,300
Other	1300	9,633,323	9,704,440	45,950	9,750,390
<b>Total Instructional Salaries</b>		36,691,590	38,740,738	64,952	38,805,690
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		5,666,735	272,161	5,938,896
Other	1400		368,015	3,090	371,105
<b>Total Non-Instructional Salaries</b>		0	6,034,750	275,251	6,310,001
<b>Total Academic Salaries</b>		36,691,590	44,775,488	340,203	45,115,691
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		16,086,507	531,409	16,617,916
Other	2300		830,961	227,715	1,058,676
<b>Total Non-Instructional Salaries</b>		0	16,917,468	759,124	17,676,592
<b>Instructional Aides</b>					
Regular Status	2200	696,790	793,421	54,854	848,275
Other	2400	451,057	453,988	46,638	500,626
<b>Total Instructional Aides</b>		1,147,847	1,247,409	101,492	1,348,901
<b>Total Classified Salaries</b>		1,147,847	18,164,877	860,616	19,025,493
<b>Employee Benefits</b>	3000	8,541,551	17,725,827	361,908	18,087,735
<b>Supplies and Materials</b>	4000		1,065,013	124,700	1,189,713
<b>Other Operating Expenses</b>	5000	535,472	9,937,517	592,185	10,529,702
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		46,916,460	91,668,722	2,279,612	93,948,334

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 520

Name: KERN

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		33,736		33,736
Student Transportation	6491		169,225		169,225
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		600,636		600,636
<b>Lottery Expenditures</b>					
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		41,471		41,471
Noninstructional, Supplies & Materials	4400		61,321		61,321
Total Supplies and Materials		0	102,792	0	102,792
Other Operating Expenses and Services	5000		2,531,603		2,531,603

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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				0
<b>Total Exclusions</b>		0	3,437,992	0	3,437,992
<b>Total for ECS 84362, 50% Law</b>		46,916,460	88,230,730	2,279,612	90,510,342
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.17%	100.00%		
<b>50% of Current Expense of Education</b>			44,115,365		
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		46,916,460	88,230,730	2,279,612	90,510,342
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		46,916,460	91,668,722	2,279,612	93,948,334
Capital Expenditures	6000	47,040	1,630,499	175,989	1,806,488
Equipment Replacement (Back out)	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		46,963,500	93,299,221	2,455,601	95,754,822

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	6,665,631	8,060,793	14,726,424
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	34,999		34,999
Investments (at cost)	9120			0
Accounts Receivable	9130	24,728,394	2,494,125	27,222,519
Due from Other Funds	9140	75,000		75,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	45,729	63,098	108,827
<b>TOTAL ASSETS</b>		<b>31,549,753</b>	<b>10,618,016</b>	<b>42,167,769</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,877,588	785,380	3,662,968
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	3,684,510	660,504	4,345,014
<b>TOTAL LIABILITIES</b>		<b>6,562,098</b>	<b>1,445,884</b>	<b>8,007,982</b>

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amonts 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
<b>Designated Fund Balance</b>	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	24,987,655	9,172,132	34,159,787
<b>TOTAL FUND EQUITY</b>		24,987,655	9,172,132	34,159,787
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		31,549,753	10,618,016	42,167,769

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, 2012

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	13,766,172		3,070,792
Cash With Fiscal Agents	9113	9,589,852		
Investments (at cost)	9120			68,308,260
Accounts Receivable	9130	23,606		207,298
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		<b>23,379,630</b>	<b>0</b>	<b>71,586,350</b>
<b>LIABILITIES</b>				
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	974,392		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		<b>974,392</b>	<b>0</b>	<b>0</b>

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, 2012

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
<b>FUND EQUITY</b>				
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
<b>Designated Fund Balance</b>	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	22,405,238		40,571,116
<b>TOTAL FUND EQUITY</b>		22,405,238	0	71,586,350
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		23,379,630	0	71,586,350



- 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, 2012

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			203,485			268,131
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			37,887			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			296			
<b>TOTAL ASSETS</b>		0	0	241,668	0	0	268,131
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			129,515			
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			
<b>TOTAL LIABILITIES</b>		0	0	179,515	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	36 Other Special Revenue Fund
<b>FUND EQUITY</b>							
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
<b>Designated Fund Balance</b>	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			62,153			268,131
<b>TOTAL FUND EQUITY</b>		0	0	62,153	0	0	268,131
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	241,668	0	0	268,131

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 520

Name: KERN

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	50,281,773	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	100,471	
Due from Other Funds	9140	899,392	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	33,342	
<b>TOTAL ASSETS</b>		51,314,978	0
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	822,645	
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	63,690	
<b>TOTAL LIABILITIES</b>		886,335	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 520

Name: KERN

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
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	50,428,643	
<b>TOTAL FUND EQUITY</b>		50,428,643	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		51,314,978	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 520

Name: KERN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	648,162	188,632		(48,954)
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	412,229			
Investments (at cost)	9120	155,611			
Accounts Receivable	9130	55,313	37,160		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		11,659		
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	745,198			
Accumulated Depreciation Buildings	9331	214,125			
Library Books	9340				
Equipment	9350	140,732			
Accumulated Depreciation Equipment	9351	130,456			
Work in Progress	9360				
<b>Total Fixed Assets</b>		541,349	0	0	0
<b>TOTAL ASSETS</b>		1,812,664	237,451	0	(48,954)

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 520

Name: KERN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		3,852		13,997
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				
<b>Total Current Liabilities and Deferred Revenue</b>		0	3,852	0	13,997
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				
<b>Total Long-Term Liabilities</b>		0	0	0	0
<b>TOTAL LIABILITIES</b>	968	0	3,852	0	13,997

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Designated Fund Balance</b>	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	1,812,664	233,599		(62,951)
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		1,812,664	233,599	0	(62,951)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,812,664	237,451	0	(48,954)

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2012

District ID: 520

Name: KERN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
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		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	0



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2012

District ID: 520

Name: KERN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
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		
<b>Total Current Liabilities and Deferred Revenue</b>		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		
<b>Total Long-Term Liabilities</b>		0	0
<b>TOTAL LIABILITIES</b>	968	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2012

District ID: 520

Name: KERN

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts 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
<b>Designated Fund Balance</b>	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		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	367,810	36,982	367,881	89,391				(259,580)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114				1,500				
Investments (at cost)	9120								
Accounts Receivable	9130	28,336	1,411						194,999
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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	95,499							
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		396,146	38,393	367,881	90,891	0	0	0	(64,581)

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	155,325	1,207	11,998					2,078
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	71,627	18,638	71,288					
Total Current Liabilities and Deferred Revenue		226,952	19,845	83,286	0	0	0	0	2,078
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
<b>TOTAL LIABILITIES</b>	968	226,952	19,845	83,286	0	0	0	0	2,078

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>FUND EQUITY</b>									
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								
<b>Total Reserved Fund Balance</b>		0	0	24,196	0	0	0	0	0
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	169,194	18,548	260,399	90,891				(66,659)
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		169,194	18,548	284,595	90,891	0	0	0	(66,659)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		396,146	38,393	367,881	90,891	0	0	0	(64,581)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 520

Name: KERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	20,873		20,873
Higher Education Act	8120		744,304	744,304
Workforce Investment Act	8130		161,526	161,526
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160	3,833		3,833
Vocational and Technical Education Act (VATEA)	8170		1,226,049	1,226,049
Other Federal Revenues	8190	448,578	1,732,932	2,181,510
<b>Total Federal Revenues</b>	8100	473,284	3,864,811	4,338,095
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	48,729,675		48,729,675
State General Apportionment	8612	98,190		98,190
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,585,641	1,585,641
Disabled Students Programs and Services(DSPS)	8623		1,202,823	1,202,823
Temporary Assistance for Needy Families (TANF)	8624		719,496	719,496
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		465,635	465,635
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,820,550	2,820,550

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 520

Name: KERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		627,855	627,855
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	461,894		461,894
Timber Yield Tax	8672	435		435
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,634,394	667,608	3,302,002
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	94,748		94,748
<b>Total State Revenues</b>	8600	52,019,336	8,089,608	60,108,944

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 520

Name: KERN



Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	44,884,273		44,884,273
Tax Allocation, Supplemental Roll	8812	637,438		637,438
Tax Allocation, Unsecured Roll	8813	2,722,558		2,722,558
Prior Years Taxes	8816	159,896		159,896
Education Revenues Augmentation Fund (ERAF)	8817	(7,177,812)		(7,177,812)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	233,142		233,142
Contributions, Gifts, Grants, and Endowments	8820		29,165	29,165
Contract Services	8830			
Contract Instructional Services	8831	89,371	649,915	739,286
Other Contract Services	8832	296,253		296,253
Sales and Commissions	8840	216,514	432	216,946
Rentals and Leases	8850	230,728	120,051	350,779
Interest and Investment Income	8860	312,051		312,051
Student Fees and Charges	8870			
Community Services Classes	8872	353,487		353,487
Dormitory	8873			0
Enrollment	8874	4,952,284		4,952,284
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		543,083	543,083
Instructional Materials Fees and Sales of Materials	8877	68,024	22	68,046
Insurance	8878			0
Student Records	8879	110,945		110,945
Nonresident Tuition	8880	779,229		779,229
Parking Services and Public Transportation	8881		538,237	538,237
Other Student Fees and Charges	8885	67,384	38	67,422
Other Local Revenues	8890	614,095	806,508	1,420,603
<b>Total Local Revenues</b>	8800	49,549,860	2,687,451	52,237,311
<b>Total Revenues</b>		102,042,480	14,641,870	116,684,350

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 520

Name: KERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	8,098		8,098
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	444,489	937,370	1,381,859
<b>Total Other Financing Sources</b>	8900	452,587	937,370	1,389,957
<b>Total Revenues and Other Financing Sources</b>		102,495,067	15,579,240	118,074,307

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: 2011-2012

Budget Year: 2012-2013

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 Natual Resources	0100	804,196	290	5,269			809,755
Architecture and Environmental Design	0200	121,257					121,257
Environmental Sciences and Technologies	0300	30,447	90,870	40,936			162,253
Biological Sciences	0400	2,300,032		45,880	2,838		2,348,750
Business and Management	0500	1,177,720	24,255	7,567	2,257		1,211,799
Communications	0600	1,095,055		16,737			1,111,792
Computer and Information Science	0700	1,412,591		2,023			1,414,614
Education	0800	3,558,730	179,082	43,655	12,528		3,793,995
Engineering and Related Industrial Technology	0900	2,229,605	77,639	342,366	275,155		2,924,765
Fine and Applied Arts	1000	2,509,321	38,832	57,737			2,605,890
Foreign language	1100	1,289,352		943			1,290,295
Health	1200	4,637,646	365,146	218,167	168,607		5,389,566
Consumer Education And Home Economics	1300	1,946,556	111,407	202,302	1,621		2,261,886
Law	1400	44,757					44,757
Humanities(Letters)	1500	7,354,609	16,537	1,399			7,372,545
Library Science	1600	31,655	9,175				40,830
Mathematics	1700	5,071,247	21,509	22,700	9,448		5,124,904
Military Studies	1800						0
Physical Sciences	1900	2,138,497	195,008	113,269	11,485		2,458,259
Psychology	2000	1,040,368	23,850	346			1,064,564
Public Affairs and Services	2100	2,031,825	7,657	1,032,399	11,291		3,083,172
Social Sciences	2200	4,247,994		2,622			4,250,616
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,348,974	146,962	8,361			2,504,297
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		47,422,434	1,308,219	2,164,678	495,230		51,390,561
<b>Total Expenditures for GF Activities*</b>		47,764,910	43,921,295	15,070,225	2,768,105	9,149,585	118,674,120

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

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: 2011-2012

Budget Year: 2012-2013

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		8,037,606	620,330	13,312		8,671,248
Course and Curriculum Development	6020		220,021	150,421	18,285		388,727
Academic / Faculty Senate	6030	16,765	143,885	10,395			171,045
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		16,765	8,401,512	781,146	31,597	0	9,231,020
Instructional Support Services	6100						
Learning Center	6110	165,969	336,051	11,056			513,076
Library	6120		1,231,614	121,700	118,727		1,472,041
Media	6130		284,461				284,461
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		165,969	1,852,126	132,756	118,727	0	2,269,578
Admissions and Records	6200		1,457,083	39,821	2,479		1,499,383
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,379,677	8,279			2,387,956
Matriculation and Student Assessment	6320		775,654	128,024			903,678
Transfer Programs	6330			4,496			4,496
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		134,830				134,830
<b>Total Student Counseling and Guidance</b>		0	3,290,161	140,799	0	0	3,430,960

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	72,304	1,307,517	147,721	38,313		1,565,855
Extended Opportunity Programs and Services (EOPS)	6430	11	1,080,005	59,427	16,859		1,156,302
Health Services	6440		247,931	323,591	5,020		576,542
Student Personnel Administration	6450		291,793	3,828	1,200		296,821
Financial Aid Administration	6460		2,652,101	88,306	34,706		2,775,113
Job Placement Services	6470		82,207	5,133			87,340
Veterans Services	6480		70,124	4,306			74,430
Miscellaneous Student Services	6490		578,284	28,478	7,436		614,198
<b>Total Other Student Services</b>		<b>72,315</b>	<b>6,309,962</b>	<b>660,790</b>	<b>103,534</b>	<b>0</b>	<b>7,146,601</b>
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,234,343	1,055,319	253,878		2,543,540
Custodial Services	6530		1,470,727	241,176	1,407		1,713,310
Grounds Maintenance and Repairs	6550		774,154	207,352	98,682		1,080,188
Utilities	6570			1,944,584			1,944,584
Other Operations and Maintenance of Plant	6590		20,552	50,831	(1,302)		70,081
<b>Total Operation and Maintenance of Plant</b>	<b>6500</b>	<b>0</b>	<b>3,499,776</b>	<b>3,499,262</b>	<b>352,665</b>	<b>0</b>	<b>7,351,703</b>
Planning, Policymaking and Coordinations	6600		1,415,431	955,717	9,307		2,380,455

\* California Work Opportunity and Responsibility to Kids (CalWORKs).

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: 2011-2012

Budget Year: 2012-2013

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		514,733	203,424	1,352		719,509
Fiscal Operations	6720		2,542,000	1,268,613	139,836		3,950,449
Human Resources Management	6730		1,560,633	237,107	1,458		1,799,198
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		8,972	10,082			19,054
Staff Diversity	6760						0
Logistical Services	6770		950,135	392,534	13,958		1,356,627
Management Information Systems	6780		4,325,375	2,764,578	1,049,832		8,139,785
Other General Institutional Support Services	6790	30,917	3,437,564	366,584	5,529		3,840,594
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>30,917</b>	<b>13,339,412</b>	<b>5,242,922</b>	<b>1,211,965</b>	<b>0</b>	<b>19,825,216</b>
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	40,457	22,316	23,243			86,016
Community Use of Facilities	6830						0
Economic Development	6840		1,061,525	590,904	240,641		1,893,070
Other Community Services & Economic Development	6880		11,281				11,281
<b>Total Community Services</b>	<b>6800</b>	<b>40,457</b>	<b>1,095,122</b>	<b>614,147</b>	<b>240,641</b>	<b>0</b>	<b>1,990,367</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		4,159		17,432		21,591
Child Development Centers	6920			244			244
Farm Operations	6930						0
Food Services	6940		3,173				3,173
Parking	6950		404,760	66,662	1,359		472,781
Student and Co-Curricular Activities	6960	10,034	817,238	655,497	2,504		1,485,273
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	<b>6900</b>	<b>10,034</b>	<b>1,229,330</b>	<b>722,403</b>	<b>21,295</b>	<b>0</b>	<b>1,983,062</b>
Auxiliary Operations	7000						
Contract Education	7010	6,019	88,651	24,898			119,568
Other Auxiliary Operations	7090		188,976				188,976
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>6,019</b>	<b>277,627</b>	<b>24,898</b>	<b>0</b>	<b>0</b>	<b>308,544</b>

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		445,534	90,886	180,665		717,085
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	<b>7200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390					9,149,585	9,149,585
<b>Total Transfers, Student Aid and Other Outgo</b>	<b>7300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,149,585</b>	<b>9,149,585</b>
<b>Sub-Total Non-Instructional Activities</b>		<b>342,476</b>	<b>42,613,076</b>	<b>12,905,547</b>	<b>2,272,875</b>	<b>9,149,585</b>	<b>67,283,559</b>
<b>Total Expenditures General Fund: activities *</b>		<b>47,764,910</b>	<b>43,921,295</b>	<b>15,070,225</b>	<b>2,768,105</b>	<b>9,149,585</b>	<b>118,674,120</b>

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



DISTRICT NAME: KERN

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$130,516,333
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	20,691.73		
	2. 2011-2012 Second Period Actual FTES	19,111.91		
	3. 2011-2012 Population change factor (C2/C1)	0.9236		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$125,089,427
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)			\$125,089,427
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$125,089,427
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			43,100,971
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			476,484
C.	Local Property taxes			39,714,652
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			250,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2012-2013 Appropriations Subject to Limit			\$83,542,107

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
		<b>REVENUES:</b>					
Federal Revenues	8100	473,284	240,953	3,864,811	6,572,276	4,338,095	6,813,229
State Revenues	8600	52,019,336	45,869,810	8,089,608	7,613,013	60,108,944	53,482,823
Local Revenues	8800	49,549,860	48,566,856	2,687,451	2,254,856	52,237,311	50,821,712
<b>Total Revenues</b>		<b>102,042,480</b>	<b>94,677,619</b>	<b>14,641,870</b>	<b>16,440,145</b>	<b>116,684,350</b>	<b>111,117,764</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	45,115,691	43,511,770	2,263,954	2,737,199	47,379,645	46,248,969
Classified Salaries	2000	19,025,496	18,169,239	5,317,592	6,496,210	24,343,088	24,665,449
Employee Benefits	3000	18,087,732	19,510,054	1,875,740	2,262,375	19,963,472	21,772,429
Supplies and Materials	4000	1,189,715	1,825,002	1,244,501	1,156,498	2,434,216	2,981,500
Other Operating Expenses and Services	5000	10,529,707	10,225,694	2,106,302	3,757,129	12,636,009	13,982,823
Capital Outlay	6000	1,806,488	1,134,651	961,617	2,129,295	2,768,105	3,263,946
<b>Total Expenditures</b>		<b>95,754,829</b>	<b>94,376,410</b>	<b>13,769,706</b>	<b>18,538,706</b>	<b>109,524,535</b>	<b>112,915,116</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>6,287,651</b>	<b>301,209</b>	<b>872,164</b>	<b>(2,098,561)</b>	<b>7,159,815</b>	<b>(1,797,352)</b>
Other Financing Sources	8900	452,587	30,000	937,370	630,281	1,389,957	660,281
Other Outgo	7000	8,178,917	6,819,947	970,668	1,157,245	9,149,585	7,977,192
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(1,438,679)</b>	<b>(6,488,738)</b>	<b>838,866</b>	<b>(2,625,525)</b>	<b>(599,813)</b>	<b>(9,114,263)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	27,243,085	24,987,655	8,167,143	9,172,132	35,410,228	34,159,787
Prior Years Adjustments	9020	(816,751)		166,123		(650,628)	
Adjusted Beginning Balance	9030	26,426,334		8,333,266		34,759,600	
<b>Ending Fund Balance, June 30</b>		<b>24,987,655</b>	<b>18,498,917</b>	<b>9,172,132</b>	<b>6,546,607</b>	<b>34,159,787</b>	<b>25,045,524</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	74,784					
Local Revenues	8800	18,615,219	13,323,809			1,703,347	1,235,959
<b>Total Revenues</b>		18,690,003	13,323,809	0	0	1,703,347	1,235,959
Other Financing Sources	8900						
Interfund Transfers In	8981					982,437	
Other Incoming Transfers	8983		5,000				2,813,866
<b>Total Other Financing Sources</b>		0	5,000	0	0	982,437	2,813,866
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,908,841	9,540,154				
Debt Interest and Other Service Charges	7120	8,342,186	7,138,343			1,718,392	4,049,825
Transfers Outgoing	7300 & 7400	25,000	25,000			27,171	
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	21,276,027	16,703,497	0	0	1,745,563	4,049,825
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(21,276,027)	(16,698,497)	0	0	(763,126)	(1,235,959)
<b>Net Increase/Decrease in Fund Balance</b>		(2,586,024)	(3,374,688)	0	0	940,221	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	24,973,035	22,405,238		0	70,646,131	71,586,352
Prior Years Adjustments	9020	18,227					
Adjusted Beginning Balance	9030	24,991,262			0	70,646,131	
<b>Ending Fund Balance, June 30</b>		22,405,238	19,030,550	0	0	71,586,352	71,586,352

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100					1,020,067	288,907
State Revenues	8600					1,860,009	2,880,877
Local Revenues	8800					44,427	
<b>Total Income</b>		0	0	0	0	2,924,503	3,169,784
<b>Expenditures</b>							
Academic Salaries	1000					11,390	
Classified Salaries	2000					2,354,772	2,162,859
Employee Benefits	3000					956,845	1,054,608
Supplies and Materials	4000					107,109	101,108
Other Operating Expenses and Services	5000					101,056	191,625
Capital Outlay	6000					46,331	
<b>Total Expenditures</b>		0	0	0	0	3,577,503	3,510,200
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(653,000)	(340,416)
<b>Other Financing Sources</b>	8900					916,783	
<b>Other Outgo</b>	7000					473,163	6,811
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(209,380)	(347,227)
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	271,533	62,153
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		271,533	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	62,153	(285,074)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					17,591	17,600
<b>Total Income</b>		0	0	0	0	17,591	17,600
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						186,140
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	186,140
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	17,591	(168,540)
<b>Other Financing Sources</b>	8900						168,540
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	17,591	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	250,540	268,131
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		250,540	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	268,131	268,131

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	299,649	5,000,000		
Local Revenues	8800	832,400	719,500		
<b>Total Income</b>		<b>1,132,049</b>	<b>5,719,500</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	383,697	418,919		
Employee Benefits	3000	139,403	158,243		
Supplies and Materials	4000	235,804	15,900		
Other Operating Expenses and Services	5000	1,495,235	2,871,053		
Capital Outlay	6000	4,641,740	10,768,621		
<b>Total Expenditures</b>		<b>6,895,879</b>	<b>14,232,736</b>	<b>0</b>	<b>0</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(5,763,830)</b>	<b>(8,513,236)</b>	<b>0</b>	<b>0</b>
Other Financing Sources	8900	806,384	8,513,236		
Other Outgo	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(4,957,446)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010	55,558,318	50,428,643		0
Prior Years Adustments	9020	(172,229)			
Adjusted Beginning Balance	9030	55,386,089		0	
<b>Ending Fund Balance, June 30</b>		<b>50,428,643</b>	<b>50,428,643</b>	<b>0</b>	<b>0</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	402,271		1,229,982	1,324,000		
Other Financing Sources	8900	77,269		16,437	20,983		
<b>Total Income</b>		479,540	0	1,246,419	1,344,983	0	0
<b>Cost of Sales</b>	5890	19,413		536,328			
<b>Gross Profit or Loss</b>		460,127	0	710,091	1,344,983	0	0
<b>Expenditures</b>							
Academic Salaries	1000			6,900	3,500		
Classified Salaries	2000	40,296		464,903	424,655		
Employee Benefits	3000	16,237		207,172	214,995		
Supplies and Materials	4000			2,571	541,250		
Other Operating Expenses and Services	5000	14,813		52,296	99,400		
Capital Outlay	6000			3,154	61,183		
<b>Total Expenditures</b>		71,346	0	736,996	1,344,983	0	0
<b>Net Profit or Loss</b>		388,781	0	(26,905)	0	0	0
<b>Other Outgo</b>	7000	911,809			20,983		
<b>Net Increase/(Decrease) in Fund Balance</b>		(523,028)	0	(26,905)	(20,983)	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,335,692	1,812,664	259,874	233,599		0
Prior Years Adustments	9020			630			
Adjusted Beginning Balance	9030	2,335,692		260,504		0	
<b>Ending Fund Balance, June 30</b>		1,812,664	1,812,664	233,599	212,616	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	25,337					
Capital Outlay	6000	37,614					
<b>Total Expenditures</b>		62,951	0				
<b>Net Profit or Loss</b>		(62,951)	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(62,951)	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		(62,951)				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
<b>Ending Fund Balance, June 30</b>		(62,951)	(62,951)				



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		0	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0		
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0			
<b>Ending Fund Balance, June 30</b>		0	0	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	141,565	105,004	48,143	52,000	157,056	191,024
<b>Total Income</b>		141,565	105,004	48,143	52,000	157,056	191,024
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	25,286	25,000			58,577	71,166
Employee Benefits	3000	214	154			632	443
Supplies and Materials	4000	50,053	50,600	364	1,000	46,404	40,500
Other Operating Expenses and Services	5000	140,451	29,250	45,058	53,500	54,126	70,915
Capital Outlay	6000					5,897	8,000
<b>Total Expenditures</b>		216,006	105,004	45,422	54,500	165,636	191,024
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(74,441)	0	2,721	(2,500)	(8,580)	0
<b>Other Financing Sources</b>	8900	15,000			2,500		
<b>Other Outgo</b>	7000					15,000	
<b>Net Increase/(Decrease) in Fund Balance</b>		(59,441)	0	2,721	0	(23,580)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	261,800	169,194	15,827	18,548	283,979	284,595
Prior Years Adjustments	9020	(33,165)				24,196	
Adjusted Beginning Balance	9030	228,635		15,827		308,175	
<b>Ending Fund Balance, June 30</b>		169,194	169,194	18,548	18,548	284,595	284,595

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	463,469	510,457				
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		463,469	510,457	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		463,469	510,457	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	463,469	510,457				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	90,891	90,891		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	90,891			0		0
<b>Ending Fund Balance, June 30</b>		90,891	90,891	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100			48,853,773	49,338,490
State Revenues	8600			2,965,709	2,800,000
Local Revenues	8800				
<b>Total Income</b>		0	0	51,819,482	52,138,490
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			1,940	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	1,940	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	51,817,542	52,138,490
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000			51,817,542	52,138,490
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	(113,890)	(66,659)
Prior Years Adustments	9020			47,231	
Adjusted Beginning Balance	9030	0		(66,659)	
<b>Ending Fund Balance, June 30</b>		0	0	(66,659)	(66,659)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	982,437
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	447,477
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	559,213
11	UNRESTRICTED SUBFUND	21	BOND INTEREST AND REDEMPTION FUND	25,000
41	CAPITAL OUTLAY PROJECTS FUND	29	OTHER DEBT SERVICE FUND	27,171
11	UNRESTRICTED SUBFUND	51	BOOKSTORE FUND	391,162
12	RESTRICTED SUBFUND	51	BOOKSTORE FUND	426,941
52	CAFETERIA FUND	51	BOOKSTORE FUND	16,437
71	ASSOCIATED STUDENTS TRUST FUND	73	STUDENT BODY CENTER FEE TRUST FUND	15,000

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: 2011-2012

Budget Year: 2012-2013

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:	8881			2,634,394		667,608	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		41,471		41,471	398,041	439,512
Noninstructional Supplies & Mtrls	4400	61,320			61,320		61,320
<b>Total Supplies and Materials</b>		61,320	41,471	0	102,791	398,041	500,832
Other Operating Expenses and Services	5000	123,334	2,408,269		2,531,603	206,500	2,738,103
<b>Capital Outlay</b>							
Library Books	6300				0	63,067	63,067
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	63,067	63,067
Other Outgo	7000				0		0
<b>Total Expenditures</b>		184,654	2,449,740	0	2,634,394	667,608	3,302,002
<b>Ending Balance</b>					0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 520

Name: KERN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
<b>Budget Fiscal Year Data</b>							
State Lottery Proceeds:	8681		2,368,936			465,737	
<b>Expenditures</b>							
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				0		0
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	0	0
Other Operating Expenses and Services	5000		2,368,936		2,368,936	465,737	2,834,673
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,368,936	0	2,368,936	465,737	2,834,673
<b>Ending Balance</b>					0	0	