

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2012-2013)

(Budget Report for Fiscal Year 2013-2014)

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

10-15-13  
Date

  
District Superintendent

October 15, 2013  
Date

Contact: Thomas Burke

(661) 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, 2013. 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: 2012-2013

Budget Year: 2013-2014

District ID: 520

Name: KERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	27,785,769	29,736,879	19,415	29,756,294
Other	1300	8,751,911	8,790,466	104,970	8,895,436
<b>Total Instructional Salaries</b>		36,537,680	38,527,345	124,385	38,651,730
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		5,330,353	218,353	5,548,706
Other	1400		300,911	49,643	350,554
<b>Total Non-Instructional Salaries</b>		0	5,631,264	267,996	5,899,260
<b>Total Academic Salaries</b>		36,537,680	44,158,609	392,381	44,550,990
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		15,394,882	545,895	15,940,777
Other	2300		463,434	311,957	775,391
<b>Total Non-Instructional Salaries</b>		0	15,858,316	857,852	16,716,168
<b>Instructional Aides</b>					
Regular Status	2200	630,892	748,168	55,363	803,531
Other	2400	810,077	810,077	39,496	849,573
<b>Total Instructional Aides</b>		1,440,969	1,558,245	94,859	1,653,104
<b>Total Classified Salaries</b>		1,440,969	17,416,561	952,711	18,369,272
<b>Employee Benefits</b>	3000	8,558,547	17,550,301	363,989	17,914,290
<b>Supplies and Materials</b>	4000		1,136,499	162,547	1,299,046
<b>Other Operating Expenses</b>	5000	388,115	8,946,202	746,762	9,692,964
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		46,925,311	89,208,172	2,618,390	91,826,562

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		21,752		21,752
Student Transportation	6491		198,313		198,313
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		179,399		179,399
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				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		2,143,074		2,143,074

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 520

Name: KERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		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	2,542,538	0	2,542,538
<b>Total for ECS 84362, 50% Law</b>		46,925,311	86,665,634	2,618,390	89,284,024
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.15%	100.00%		
<b>50% of Current Expense of Education</b>			43,332,817		
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		46,925,311	86,665,634	2,618,390	89,284,024
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		46,925,311	89,208,172	2,618,390	91,826,562
Capital Expenditures	6000	61,934	774,229	5,562	779,791
Equipment Replacement (Back out)	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		46,987,245	89,982,401	2,623,952	92,606,353

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 520

Name: KERN

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	19,757,958	8,054,946	27,812,904
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	89,349		89,349
Investments (at cost)	9120			0
Accounts Receivable	9130	17,890,630	1,628,478	19,519,108
Due from Other Funds	9140	75,000		75,000
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	25,889	11,836	37,725
<b>TOTAL ASSETS</b>		<b>37,838,826</b>	<b>9,695,260</b>	<b>47,534,086</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,559,960	1,105,027	9,664,987
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	3,766,511	461,636	4,228,147
<b>TOTAL LIABILITIES</b>		<b>12,326,471</b>	<b>1,566,663</b>	<b>13,893,134</b>

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 520

Name: KERN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
Assigned/Committed	9754			0
Unassigned	9790		8,128,598	8,128,598
<b>Total Fund Balance</b>		0	8,128,598	8,128,598
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790	25,512,355		25,512,355
<b>TOTAL FUND EQUITY</b>		25,512,355	8,128,598	33,640,953
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		37,838,826	9,695,261	47,534,087

- 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, 2013

District ID: 520

Name: KERN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	9,590,681		2,489,393
Cash With Fiscal Agents	9113	10,156,474		
Investments (at cost)	9120			64,252,278
Accounts Receivable	9130	6,611		199,683
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		19,753,766	0	66,941,354
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			950
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>		974,392	0	950

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, 2013

District ID: 520

Name: KERN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</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
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		0	0	31,015,234
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790	18,779,374		35,925,170
<b>TOTAL FUND EQUITY</b>		18,779,374	0	66,940,404
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		19,753,766	0	66,941,354



- 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, 2013

District ID: 520

Name: KERN

Description	CA (Object)	31	32	33	34	35	39
		Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			(154,206)			276,990
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			22,450			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	(131,756)	0	0	276,990
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			168,863			
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	218,863	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, 2013

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>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	(350,619)	0	0	276,990
<b>TOTAL FUND EQUITY</b>		0	0	(350,619)	0	0	276,990
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	(131,756)	0	0	276,990

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	46,320,185	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	98,029	
Due from Other Funds	9140	899,392	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		47,317,606	0
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,540,593	
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	27,606	
<b>TOTAL LIABILITIES</b>		1,568,199	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, 2013

District ID: 520

Name: KERN

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</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		
Assigned/Committed	9754		
Unassigned	9790	45,749,404	
<b>Total Fund Balance</b>		<b>45,749,404</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		<b>45,749,404</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>47,317,603</b>	<b>0</b>

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	649,027	308,020		
Cash With Fiscal Agents	9113				(54,458)
Revolving Cash Accounts	9114	412,229			
Investments (at cost)	9120	155,611			
Accounts Receivable	9130	54,447	52,510		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210		10,141		
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330	745,198			
Accumulated Depreciation Buildings	9331	214,124			
Library Books	9340				
Equipment	9350	140,732			
Accumulated Depreciation Equipment	9351	130,456			
Work in Progress	9360				
<b>Total Fixed Assets</b>		541,350	0	0	0
<b>TOTAL ASSETS</b>		1,812,664	370,671	0	(54,458)

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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		3,037		
Accrued Salaries and Wages Payable	9520		(155)		
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	2,882	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
<b>TOTAL LIABILITIES</b>	968	0	2,882	0	0

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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				
Assigned/Committed	9754				
Unassigned	9790	1,812,664			
<b>Total Reserved Fund Balance</b>		1,812,664	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
<b>Total Designated Fund Balance</b>		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790		367,790		(54,458)
<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	367,790	0	(54,458)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,812,664	370,672	0	(54,458)

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 520

Name: KERN

Description	CA (Object)	61	69
		Self-Insurance Fund	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



COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 520

Name: KERN

Description	CA	61	69
	(Object)	Self-Insurance Fund	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		
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
<b>TOTAL LIABILITIES</b>	968	0	0

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, 2013

District ID: 520

Name: KERN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal 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		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	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, 2013

District ID: 520

Name: KERN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	354,704	23,655	392,684	29,694				(262,308)
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114				1,500				
Investments (at cost)	9120								
Accounts Receivable	9130	66,311							156,606
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>		421,015	23,655	392,684	31,194	0	0	0	(105,702)

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 520

Name: KERN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	180,189	208						574
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	72,358	18,275	73,630					
<b>Total Current Liabilities and Deferred Revenue</b>		<b>252,547</b>	<b>18,483</b>	<b>73,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>574</b>
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>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>252,547</b>	<b>18,483</b>	<b>73,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>574</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 520

Name: KERN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust 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								
Assigned/Committed	9754								
Unassigned	9790				31,194				
<b>Total Reserved Fund Balance</b>		0	0	24,196	31,194	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	168,468	5,171	294,858					(106,276)
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		168,468	5,171	319,054	31,194	0	0	0	(106,276)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		421,015	23,654	392,684	31,194	0	0	0	(105,702)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 520

Name: KERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	16,788		16,788
Higher Education Act	8120	13,895	1,854,391	1,868,286
Workforce Investment Act	8130		86,757	86,757
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160	6,004		6,004
Vocational and Technical Education Act (VATEA)	8170		586,367	586,367
Other Federal Revenues	8190	686,566	2,047,325	2,733,891
<b>Total Federal Revenues</b>	8100	723,253	4,574,840	5,298,093
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	21,904,588		21,904,588
Other General Apportionment	8613	98,190		98,190
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,587,034	1,587,034
Disabled Students Programs and Services(DSPS)	8623		1,289,294	1,289,294
Temporary Assistance for Needy Families (TANF)	8624		715,935	715,935
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		497,369	497,369
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,309,074	2,309,074

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 520

Name: KERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	15,588,612		15,588,612
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		624,992	624,992
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	458,366		458,366
Timber Yield Tax	8672	743		743
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,143,073	519,258	2,662,331
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,464,795		2,464,795
<b>Total State Revenues</b>	8600	42,658,367	7,542,956	50,201,323

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	49,967,917		49,967,917
Tax Allocation, Supplemental Roll	8812	1,294,756		1,294,756
Tax Allocation, Unsecured Roll	8813	3,611,175		3,611,175
Prior Years Taxes	8816	260,146		260,146
Education Revenues Augmentation Fund (ERAF)	8817	(7,290,153)		(7,290,153)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	2,184,989		2,184,989
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	40,000	79,035	119,035
Contract Services	8830			
Contract Instructional Services	8831	117,177	551,343	668,520
Other Contract Services	8832	230,557	825	231,382
Sales and Commissions	8840	197,040	2,205	199,245
Rentals and Leases	8850	224,698	119,586	344,284
Interest and Investment Income	8860	114,925		114,925
Student Fees and Charges	8870			
Community Services Classes	8872	237,616		237,616
Dormitory	8873			0
Enrollment	8874	6,071,425		6,071,425
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		536,609	536,609
Instructional Materials Fees and Sales of Materials	8877	65,386	(182)	65,204
Insurance	8878			0
Student Records	8879	106,590		106,590
Nonresident Tuition	8880	777,512		777,512
Parking Services and Public Transportation	8881		537,243	537,243
Other Student Fees and Charges	8885	91,945		91,945
Other Local Revenues	8890	555,069	674,653	1,229,722
<b>Total Local Revenues</b>	8800	58,858,770	2,501,317	61,360,087
<b>Total Revenues</b>		102,240,390	14,619,113	116,859,503



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 520

Name: KERN

Description	Object	Fund S11	Fund S12	Fund S10 Total
	Code	Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	63,968		63,968
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	42,454		42,454
<b>Total Other Financing Sources</b>	8900	106,422	0	106,422
<b>Total Revenues and Other Financing Sources</b>		102,346,812	14,619,113	116,965,925

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	520,179	204,238	6,459			730,876
Architecture and Environmental Design	0200	128,331					128,331
Environmental Sciences and Technologies	0300	2,345		(160)			2,185
Biological Sciences	0400	2,277,729	34,057	61,493	135,991		2,509,270
Business and Management	0500	1,187,824	19,213	8,607			1,215,644
Communications	0600	1,038,560		4,336			1,042,896
Computer and Information Science	0700	1,488,171		222			1,488,393
Education	0800	3,390,707	176,542	32,004	3,664		3,602,917
Engineering and Related Industrial Technology	0900	2,308,539	54,864	192,610	185,965		2,741,978
Fine and Applied Arts	1000	2,522,558	39,217	49,089			2,610,864
Foreign language	1100	1,378,359	1,061	822			1,380,242
Health	1200	4,377,911	353,123	211,227	181,392		5,123,653
Consumer Education And Home Economics	1300	2,002,831	110,673	169,004	30,448		2,312,956
Law	1400	40,987					40,987
Humanities(Letters)	1500	7,534,025	10,297	2,800			7,547,122
Library Science	1600	153,669	7,884				161,553
Mathematics	1700	5,182,510	20,166	80,385	286,352		5,569,413
Military Studies	1800						0
Physical Sciences	1900	2,244,737	242,023	370,935	200,614		3,058,309
Psychology	2000	1,072,262	1,142	21			1,073,425
Public Affairs and Services	2100	1,849,920	45,505	580,794	9,659		2,485,878
Social Sciences	2200	4,369,731		2,836			4,372,567
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,276,808	240,089	9,841			2,526,738
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	11,149					11,149
<b>Sub-Total Instructional Activites</b>		<b>47,359,842</b>	<b>1,560,094</b>	<b>1,783,325</b>	<b>1,034,085</b>		<b>51,737,346</b>
<b>Total Expenditures for GF Activities*</b>		<b>47,671,522</b>	<b>42,857,886</b>	<b>14,766,784</b>	<b>2,406,335</b>	<b>9,687,566</b>	<b>117,390,093</b>

\*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: 2012-2013

Budget Year: 2013-2014

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		7,839,097	613,891	68,077		8,521,065
Course and Curriculum Development	6020		200,752	197,681	245,805		644,238
Academic / Faculty Senate	6030		168,443	16,386			184,829
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	8,208,292	827,958	313,882	0	9,350,132
Instructional Support Services	6100						
Learning Center	6110	228,315	190,718	8,366			427,399
Library	6120		1,158,738	106,433	154,647		1,419,818
Media	6130		286,378				286,378
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		228,315	1,635,834	114,799	154,647	0	2,133,595
Admissions and Records	6200		1,269,981	31,969	4,663		1,306,613
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,275,449	7,142	1,284		2,283,875
Matriculation and Student Assessment	6320		793,811	89,380			883,191
Transfer Programs	6330			4,206			4,206
Career Guidance	6340						0
Other Student Counseling and Guidance	6390	26,710	108,019				134,729
<b>Total Student Counseling and Guidance</b>		26,710	3,177,279	100,728	1,284	0	3,306,001

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		118,406	7,814			126,220
Disabled Student Programs and Services (DSPS)	6420		1,297,094	166,080	20,664		1,483,838
Extended Opportunity Programs and Services (EOPS)	6430		1,108,289	67,121	1,263	660,100	1,836,773
Health Services	6440		270,428	282,868	5,235		558,531
Student Personnel Administration	6450		225,544	4,062			229,606
Financial Aid Administration	6460		2,444,527	131,460	20,790		2,596,777
Job Placement Services	6470		76,527	2,849			79,376
Veterans Services	6480	23879	46,662	31			70,572
Miscellaneous Student Services	6490		442,348	18,764	1,208	3,984	466,304
<b>Total Other Student Services</b>		23,879	6,029,825	681,049	49,160	664,084	7,447,997
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,412,695	1,010,177	41,587		2,464,459
Custodial Services	6530		1,297,846	203,752	3,067		1,504,665
Grounds Maintenance and Repairs	6550		784,437	289,905	19,452		1,093,794
Utilities	6570			2,083,327			2,083,327
Other Operations and Maintenance of Plant	6590		20,960	82,283	(36,062)		67,181
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,515,938	3,669,444	28,044	0	7,213,426
Planning, Policymaking and Coordinations	6600		1,034,371	895,090			1,929,461

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		497,524	102,527			600,051
Fiscal Operations	6720		2,673,655	1,178,205	321		3,852,181
Human Resources Management	6730		1,510,458	222,579			1,733,037
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		6,327	20,998			27,325
Staff Diversity	6760						0
Logistical Services	6770		889,619	419,890	14,935		1,324,444
Management Information Systems	6780		4,327,611	2,240,399	530,995		7,099,005
Other General Institutional Support Services	6790		2,959,467	464,823	63,551		3,487,841
<b>Total General Institutional Support Services</b>	6700	0	12,864,661	4,649,421	609,802	0	18,123,884
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	29,335	24,775	21,113	1,506		76,729
Community Use of Facilities	6830						0
Economic Development	6840		1,262,077	691,338			1,953,415
Other Community Services & Economic Development	6890		274,993	212,369			487,362
<b>Total Community Services</b>	6800	29,335	1,561,845	924,820	1,506	0	2,517,506

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		6,309	(17,432)			(11,123)
Child Development Centers	6920		(156)				(156)
Farm Operations	6930						0
Food Services	6940		9,826				9,826
Parking	6950		441,077	57,650	16,386		515,113
Student and Co-Curricular Activities	6960		899,188	843,422	187,876		1,930,486
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,356,244	883,640	204,262	0	2,444,146
Auxiliary Operations	7000						
Contract Education	7010	3,441	1,945	16,333		8,124	29,843
Other Auxiliary Operations	7090		226,143				226,143
<b>Total Auxiliary Operations</b>	7000	3,441	228,088	16,333	0	8,124	255,986

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		415,434	102,288	5,000		522,722
Long-Term Debt and Other Financing	7200						
Long-Term Debt	7210						0
Tax revenue Anticipation Notes	7220			85,920			85,920
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	<b>7200</b>	<b>0</b>	<b>0</b>	<b>85,920</b>	<b>0</b>	<b>0</b>	<b>85,920</b>
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					56,800	56,800
Other Outgo	7390					8,958,558	8,958,558
<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>9,015,358</b>	<b>9,015,358</b>
<b>Sub-Total Non-Instructional Activities</b>		<b>311,680</b>	<b>41,297,792</b>	<b>12,983,459</b>	<b>1,372,250</b>	<b>9,687,566</b>	<b>65,652,747</b>
<b>Total Expenditures General Fund: activities *</b>		<b>47,671,522</b>	<b>42,857,886</b>	<b>14,766,784</b>	<b>2,406,335</b>	<b>9,687,566</b>	<b>117,390,093</b>

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: KERN

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$125,089,427
B.	2013-2014 Price Factor:			1.0512
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES			19,111.91
	2. 2012-2013 Second Period Actual FTES			18,187.82
	3. 2012-2013 Population change factor (C2/C1)			0.9516
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$125,129,696
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)			\$125,129,696
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$125,129,696
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			46,124,442
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			462,329
C.	Local Property taxes			46,670,830
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.	2013-2014 Appropriations Subject to Limit			\$93,507,601



For Actual Year: 2012-2013

Budget Year: 2013-2014

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	723,253	190,353	4,574,840	5,396,215	5,298,093	5,586,568
State Revenues	8600	42,658,367	49,037,011	7,542,956	8,551,206	50,201,323	57,588,217
Local Revenues	8800	58,858,770	55,296,183	2,501,317	1,955,095	61,360,087	57,251,278
<b>Total Revenues</b>		<b>102,240,390</b>	<b>104,523,547</b>	<b>14,619,113</b>	<b>15,902,516</b>	<b>116,859,503</b>	<b>120,426,063</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	44,570,354	43,801,002	2,051,455	2,572,492	46,621,809	46,373,494
Classified Salaries	2000	18,333,697	19,538,617	5,754,054	6,545,013	24,087,751	26,083,630
Employee Benefits	3000	17,913,009	18,862,063	1,906,839	2,207,362	19,819,848	21,069,425
Supplies and Materials	4000	1,494,516	2,008,951	1,227,744	657,532	2,722,260	2,666,483
Other Operating Expenses and Services	5000	9,639,141	12,506,195	2,405,383	3,085,064	12,044,524	15,591,259
Capital Outlay	6000	779,791	1,835,251	1,626,544	1,836,524	2,406,335	3,671,775
<b>Total Expenditures</b>		<b>92,730,508</b>	<b>98,552,079</b>	<b>14,972,019</b>	<b>16,903,987</b>	<b>107,702,527</b>	<b>115,456,066</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>9,509,882</b>	<b>5,971,468</b>	<b>(352,906)</b>	<b>(1,001,471)</b>	<b>9,156,976</b>	<b>4,969,997</b>
Other Financing Sources	8900	106,422	14,113		479,331	106,422	493,444
Other Outgo	7000	8,811,647	6,976,733	875,919	952,115	9,687,566	7,928,848
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>804,657</b>	<b>(991,152)</b>	<b>(1,228,825)</b>	<b>(1,474,255)</b>	<b>(424,168)</b>	<b>(2,465,407)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	24,987,655	25,526,565	9,172,132	8,114,367	34,159,787	33,640,932
Prior Years Adjustments	9020	(265,747)		171,060		(94,687)	
Adjusted Beginning Balance	9030	24,721,908		9,343,192		34,065,100	
<b>Ending Fund Balance, June 30</b>		<b>25,526,565</b>	<b>24,535,413</b>	<b>8,114,367</b>	<b>6,640,112</b>	<b>33,640,932</b>	<b>31,175,525</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	68,799					
Local Revenues	8800	13,357,710	52,450,001			187,905	350,117
<b>Total Revenues</b>		<b>13,426,509</b>	<b>52,450,001</b>	<b>0</b>	<b>0</b>	<b>187,905</b>	<b>350,117</b>
Other Financing Sources	8900						
Interfund Transfers In	8981					255,000	
Other Incoming Transfers	8983						3,741,917
<b>Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>255,000</b>	<b>3,741,917</b>
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	10,010,000	48,801,110				
Debt Interest and Other Service Charges	7120	7,017,372	7,909,223			5,088,852	
Transfers Outgoing	7300 & 7400	25,000					3,741,917
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	<b>7000</b>	<b>17,052,372</b>	<b>56,710,333</b>	<b>0</b>	<b>0</b>	<b>5,088,852</b>	<b>3,741,917</b>
<b>Net Other Financing Sources / (Other Outgo)</b>	<b>8900 &amp; 7000</b>	<b>(17,052,372)</b>	<b>(56,710,333)</b>	<b>0</b>	<b>0</b>	<b>(4,833,852)</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>		<b>(3,625,863)</b>	<b>(4,260,332)</b>	<b>0</b>	<b>0</b>	<b>(4,645,947)</b>	<b>350,117</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	22,405,238	18,779,375		0	71,586,352	66,940,405
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	22,405,238		0		71,586,352	
<b>Ending Fund Balance, June 30</b>		<b>18,779,375</b>	<b>14,519,043</b>	<b>0</b>	<b>0</b>	<b>66,940,405</b>	<b>67,290,522</b>

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					940,557	278,909
State Revenues	8600					1,352,614	2,359,460
Local Revenues	8800					45,917	
<b>Total Income</b>		0	0	0	0	2,339,088	2,638,369
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,825,465	1,810,245
Employee Benefits	3000					726,304	970,072
Supplies and Materials	4000					106,478	144,004
Other Operating Expenses and Services	5000					93,613	102,397
Capital Outlay	6000						1,117
<b>Total Expenditures</b>		0	0	0	0	2,751,860	3,027,835
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(412,772)	(389,466)
<b>Other Financing Sources</b>	8900						396,278
<b>Other Outgo</b>	7000						6,811
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(412,772)	1
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	62,153	(350,619)
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		62,153	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	(350,619)	(350,618)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					13,059	17,600
<b>Total Income</b>		0	0	0	0	13,059	17,600
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					4,200	186,140
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	4,200	186,140
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	8,859	(168,540)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	8,859	(168,540)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	268,131	276,990
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		268,131	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	276,990	108,450

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	(59,525)	12,000,000		
Local Revenues	8800	680,255	264,498		
<b>Total Income</b>		620,730	12,264,498	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	389,441	419,967		
Employee Benefits	3000	154,168	164,300		
Supplies and Materials	4000	69,812	15,900		
Other Operating Expenses and Services	5000	1,869,578	956,384		
Capital Outlay	6000	5,616,970	31,028,102		
<b>Total Expenditures</b>		8,099,969	32,584,653	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(7,479,239)	(20,320,155)	0	0
Other Financing Sources	8900	2,889,393	54,800,000		
Other Outgo	7000	89,393			
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,679,239)	34,479,845	0	0
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010	50,428,643	45,749,404		0
Prior Years Adjutments	9020				
Adjusted Beginning Balance	9030	50,428,643		0	
<b>Ending Fund Balance, June 30</b>		45,749,404	80,229,249	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			1,302,237	1,324,000		
Other Financing Sources	8900				20,983		
<b>Total Income</b>		0	0	1,302,237	1,344,983	0	0
<b>Cost of Sales</b>	5890			2,110			
<b>Gross Profit or Loss</b>		0	0	1,300,127	1,344,983	0	0
<b>Expenditures</b>							
Academic Salaries	1000				3,500		
Classified Salaries	2000			430,342	424,655		
Employee Benefits	3000			175,072	214,995		
Supplies and Materials	4000			518,200	541,250		
Other Operating Expenses and Services	5000			42,324	99,400		
Capital Outlay	6000				61,183		
<b>Total Expenditures</b>		0	0	1,165,938	1,344,983	0	0
<b>Net Profit or Loss</b>		0	0	134,189	0	0	0
<b>Other Outgo</b>	7000				20,983		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	134,189	(20,983)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,812,664	1,812,664	233,599	367,788		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,812,664		233,599		0	
<b>Ending Fund Balance, June 30</b>		1,812,664	1,812,664	367,788	346,805	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	17,698	13,500				
Other Financing Sources	8900						
<b>Total Income</b>		17,698	13,500				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		17,698	13,500				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	7,315	9,000				
Other Operating Expenses and Services	5000	1,890	4,500				
Capital Outlay	6000						
<b>Total Expenditures</b>		9,205	13,500				
<b>Net Profit or Loss</b>		8,493	0				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		8,493	0				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(62,951)	(54,458)				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(62,951)					
<b>Ending Fund Balance, June 30</b>		(54,458)	(54,458)				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0			
<b>Ending Fund Balance, June 30</b>		0	0	0	0		



For Actual Year: 2012-2013

Budget Year: 2013-2014

**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	151,633	105,554	42,743	57,000	157,509	221,000
<b>Total Income</b>		151,633	105,554	42,743	57,000	157,509	221,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	33,706	25,000			54,382	91,166
Employee Benefits	3000	286	154			462	419
Supplies and Materials	4000	57,780	41,200	539	5,000	18,044	50,500
Other Operating Expenses and Services	5000	90,053	39,200	55,581	52,000	50,162	70,915
Capital Outlay	6000						8,000
<b>Total Expenditures</b>		181,825	105,554	56,120	57,000	123,050	221,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(30,192)	0	(13,377)	0	34,459	0
<b>Other Financing Sources</b>	8900	29,464					
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(728)	0	(13,377)	0	34,459	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	169,194	168,466	18,548	5,171	284,595	319,054
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	169,194		18,548		284,595	
<b>Ending Fund Balance, June 30</b>		168,466	168,466	5,171	5,171	319,054	319,054

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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
<b>REVENUES:</b>							
Federal Revenues	8100	557,623	454,609				
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		557,623	454,609	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>		557,623	454,609	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	617,320	454,609				
<b>Net Increase/(Decrease) in Fund Balance</b>		(59,697)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	90,891	31,194		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	90,891		0		0	
<b>Ending Fund Balance, June 30</b>		31,194	31,194	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2012-2013

Budget Year: 2013-2014

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			41,083,313	43,000,000
State Revenues	8600			2,465,302	2,800,000
Local Revenues	8800				
<b>Total Income</b>		0	0	43,548,615	45,800,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			1,358	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	1,358	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	43,547,257	45,800,000
<b>Other Financing Sources</b>	8900			707	
<b>Other Outgo</b>	7000			43,587,581	45,800,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(39,617)	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	(66,659)	(106,276)
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		(66,659)	
<b>Ending Fund Balance, June 30</b>		0	0	(106,276)	(106,276)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,800,000
11	UNRESTRICTED SUBFUND	21	BOND INTEREST AND REDEMPTION FUND	25,000

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		2,143,073			519,258	
		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>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	338,062	338,062
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	338,062	338,062
Other Operating Expenses and Services	5000		2,143,073		2,143,073	104,392	2,247,465
Capital Outlay	6000						
Library Books	6300				0	76,804	76,804
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	76,804	76,804
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,143,073	0	2,143,073	519,258	2,662,331
<b>Ending Balance</b>					0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 520

Name: KERN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 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		2,281,801			552,872	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	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		2,281,801		2,281,801	552,872	2,834,673
<b>Capital Outlay</b>	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	2,281,801	0	2,281,801	552,872	2,834,673
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 520

Name: KERN

EPA Revenue	15,588,612
-------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					