

CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE

1 of 1

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CERRITOS	22,241,386	111,747,554	90,900,144	20,847,410	(15,903,578)	27,185,218	29.8%
CHABOT-LAS POSITAS	16,319,604	125,701,879	115,519,238	10,182,641	(185,269)	26,316,976	22.8%
CHAFFEY	11,026,380	102,955,523	94,310,332	8,645,191	(1,290,608)	18,380,963	19.5%
CITRUS	11,146,471	77,187,477	63,157,832	14,009,845	(4,479,629)	20,876,687	32.7%
COAST	34,817,236	224,643,454	197,206,245	27,437,209	(14,685,687)	47,568,758	24.1%
COMPTON	9,418,849	39,612,797	35,152,718	4,460,079	(2,243,491)	11,635,437	33.1%
CONTRA COSTA	32,123,708	211,731,176	184,056,984	27,074,192	(17,568,816)	41,631,084	22.5%
COPPER MOUNTAIN	859,741	13,249,938	12,903,237	346,701	0	1,206,442	9.3%
DESERT	8,367,849	57,020,377	49,014,009	8,006,308	(1,065,300)	15,308,857	31.2%
EL CAMINO	17,711,257	131,941,205	108,686,585	23,254,620	(6,486,187)	34,479,698	31.7%
FEATHER RIVER	4,040,890	16,327,832	13,518,310	2,809,522	(1,253,647)	5,586,505	41.4%
FOOTHILL-DEANZA	56,289,232	219,047,009	196,733,808	22,313,201	(11,974,353)	66,836,880	33.9%
GAVILAN JOINT	2,833,715	34,522,593	31,280,242	3,242,351	(1,722,828)	4,353,238	13.9%
GLENDALE	4,688,393	99,686,861	85,296,558	14,370,303	(7,939,607)	11,119,899	13.0%
GROSSMONT-CUYAMACA	10,983,056	113,841,925	103,958,672	9,883,253	(6,500,707)	14,365,602	13.8%
HARTNELL	9,725,112	48,850,741	42,630,311	6,220,430	(4,938,515)	11,007,027	25.8%
IMPERIAL	3,116,176	44,739,148	39,498,679	5,240,469	(360,534)	7,996,113	20.2%
KERN	34,390,999	141,048,812	112,324,117	28,724,695	(14,134,536)	48,981,158	43.0%
LAKE TAHOE	1,745,811	16,207,081	14,487,806	1,719,175	(1,092,100)	2,372,886	16.2%
LASSEN	4,416,771	16,313,282	13,851,548	2,461,734	(1,588,261)	5,290,224	38.2%
LONG BEACH	25,606,796	134,835,896	123,297,541	11,538,355	(8,049,963)	28,285,188	22.9%
LOS ANGELES	77,846,309	691,288,374	612,454,579	78,833,795	(23,464,591)	133,215,513	21.8%
LOS RIOS	34,783,578	345,287,515	300,086,778	45,180,737	(28,601,783)	51,342,532	17.1%
MARIN	6,740,231	57,547,317	54,251,571	3,285,746	(2,930,495)	7,105,402	13.1%
MENDOCINO-LAKE	2,125,361	24,274,108	20,891,556	3,382,552	(536,909)	4,971,004	23.8%
MERCED	4,371,424	63,993,068	53,395,603	10,597,465	(4,732,101)	10,236,788	19.2%
MIRACOSTA	19,116,892	113,127,338	102,722,202	10,405,136	(7,004,953)	22,516,875	21.9%
MONTEREY	4,212,945	42,874,366	39,406,539	3,467,827	(925,220)	6,755,552	17.1%
MT. SAN ANTONIO	34,506,850	196,841,282	177,078,986	19,762,316	(13,332,295)	40,936,471	23.1%
MT. SAN JACINTO	11,239,091	75,504,869	64,025,798	11,479,071	(1,438,009)	21,282,153	33.2%
NAPA	3,738,279	39,245,802	35,407,248	3,838,553	169,545	7,746,377	21.9%
NORTH ORANGE	42,057,784	222,624,900	194,864,258	27,760,642	(23,690,666)	46,128,360	23.7%
OHLONE	11,183,517	59,457,880	52,457,104	7,000,776	(651,095)	17,533,198	33.4%
PALO VERDE	1,965,211	16,966,784	14,121,071	2,845,713	(946,998)	3,863,926	27.4%
PALOMAR	13,405,784	118,065,899	104,961,269	13,104,430	(4,657,650)	21,852,544	20.8%
PASADENA	12,447,460	154,319,537	140,020,777	14,298,760	(5,889,483)	20,846,737	14.9%
PERALTA	18,849,616	144,639,713	139,607,936	5,031,777	(3,355,742)	20,525,651	14.7%
RANCHO SANTIAGO	25,917,127	188,116,801	160,363,539	27,753,262	(16,736,104)	36,934,285	23.0%
REDWOODS	1,629,593	29,459,934	27,593,069	1,866,865	(1,633,061)	1,863,397	6.8%
RIO HONDO	8,098,232	77,703,331	78,917,441	(1,214,110)	(504,949)	6,379,173	8.1%
RIVERSIDE	14,252,071	186,539,851	161,174,821	25,365,030	(3,480,889)	36,136,212	22.4%
SAN BERNARDINO	14,815,921	99,085,704	83,535,522	14,550,182	(12,700,154)	16,665,949	20.0%
SAN DIEGO	8,651,898	276,602,516	247,293,063	29,309,453	(3,053,884)	34,907,265	14.1%
SAN FRANCISCO	33,293,737	205,912,432	178,821,750	27,290,682	(7,022,157)	53,562,262	30.0%
SAN JOAQUIN DELTA	10,618,837	95,566,393	93,695,620	1,870,773	(2,627,281)	9,862,329	10.5%
SAN JOSE-EVERGREEN	13,216,165	107,765,753	99,873,718	7,892,035	(3,347,740)	17,762,460	17.8%
SAN LUIS OBISPO	5,260,574	55,382,268	51,879,766	3,502,500	(403,868)	8,359,206	16.1%
SAN MATEO	22,188,892	166,502,853	137,053,786	29,448,867	(19,451,940)	32,185,619	23.5%
SANTA BARBARA	31,480,392	110,629,196	94,049,645	16,579,551	(19,044,426)	28,995,517	30.8%
SANTA CLARITA	9,597,293	103,810,744	90,819,649	12,991,095	(12,539,640)	10,008,748	11.0%
SANTA MONICA	13,781,577	175,904,203	165,574,581	10,329,622	(185,608)	23,925,591	14.5%
SEQUOIAS	7,049,789	60,577,196	50,603,806	9,973,290	(4,396,492)	12,626,587	25.0%
SHASTA-TEH-TRI	6,430,388	45,994,534	42,344,268	3,650,268	(1,655,267)	10,425,389	24.6%
SIERRA	14,715,276	97,782,027	85,443,210	12,338,817	(8,886,094)	18,167,999	21.3%
SISKIYOU	1,326,285	21,869,773	19,121,431	2,748,342	(1,067,233)	3,007,394	15.7%
SOLANO	3,178,192	56,343,972	48,727,219	7,616,753	(24,972)	10,769,973	22.1%
SONOMA	5,856,513	125,214,997	117,878,183	7,336,814	(1,525,110)	11,668,217	9.9%
SOUTH ORANGE	47,612,695	242,408,781	175,141,624	87,267,157	(64,263,052)	50,616,800	28.9%
SOUTHWESTERN	8,404,995	102,346,808	93,209,689	9,137,217	(5,917,972)	11,624,240	12.5%
STATE CENTER	30,267,160	191,274,271	167,163,280	24,110,991	(23,479,769)	30,898,382	18.5%
VENTURA	43,879,302	175,567,539	149,339,501	26,228,138	(9,106,656)	60,998,784	40.8%
VICTOR VALLEY	3,637,919	61,408,673	59,836,559	1,572,114	0	5,210,833	8.7%
WEST HILLS	4,009,898	39,036,305	30,755,834	8,280,471	(3,934,758)	8,355,611	27.2%
WEST KERN	8,587,915	23,416,481	22,378,203	1,038,258	(1,560,408)	8,065,765	36.0%
WEST VALLEY	29,488,097	115,880,475	88,922,045	26,566,430	(17,274,329)	39,172,198	44.1%
YOSEMITE	19,481,923	102,934,857	95,683,109	7,251,748	(9,316,012)	17,417,659	18.2%
YUBA	5,303,991	55,607,248	46,390,278	9,216,970	(5,451,002)	9,069,959	19.6%
Statewide	1,126,231,531	8,845,143,276	7,655,773,717	989,369,559	(530,402,358)	1,585,198,732	22.5%



Description	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	Districtwide Reserves	Total District
Beginning Balance	3,607,508	5,022,991	6,682,880	414,747	18,662,873	34,390,999
Revenues						
Federal Revenues	3,168	1,377	477	689,748	-	694,770
State Income	6,904,960	1,488,793	1,576,829	66,049,710	-	76,020,292
Local Revenues	6,050,204	1,587,610	756,317	55,939,618	-	64,333,750
Other Financing Sources	11,709	-	-	6,262	-	17,972
Adjustment for Enrollment Fees Allocations	(4,274,645)	(1,250,227)	(522,649)	6,047,521	-	-
	77,830,548	20,034,872	19,308,898	(117,174,317)	-	-
Total Revenues	86,525,944	21,662,426	21,119,872	11,558,542	-	141,066,783
Expenditures						
Academic Salaries	32,108,594.90	8,505,598	8,092,298	819,011	-	49,525,503
Classified & Nonacad Salaries	9,382,889.60	3,025,476	2,602,833	7,092,963	-	22,104,162
Employee Benefits	11,999,073.82	3,345,215	3,127,110	3,052,254	-	21,523,653
Supplies & Materials	1,187,866.91	301,188	234,477	173,615	-	1,897,116
Service/Utilities/Operating Exps.	5,477,864.28	1,799,583	985,006	6,363,503	-	14,625,975
Cost of Use of Well	269,228	-	-	(269,228)	-	-
Capital Outlay	1,032,174	304,374	507,655	875,807	-	2,720,010
Other Outgo	195,775	-	402	5,730,546	-	5,926,723
Interfund Transfers Out	12,997	-	-	1,406	-	14,403
Interfund Transfers Out (See Table 1)	5,272,952	1,136,945	1,401,486	400,000	-	8,211,382
Total Expenditures	66,939,425	18,418,358	16,951,267	24,239,878	-	126,548,928

Adjustment for District Change-backs	(16,350,175)	(3,290,596)	(3,511,982)	23,152,754	-	-
Adjustment for CDC Fund Contributions	-	(153,652)	(163,730)	839,903	-	-
Adjustment for Restricted Lottery Revenue in All	(522,521)	-	-	(10,883,910)	-	-
Adjustment to District Reserves	6,321,331	5,022,809	7,175,773	842,159	29,546,783	48,908,855
Net Ending Balance/Carryover	2,713,823	(182)	492,893	427,412	10,883,910	14,517,856

Pct. of Expenditures (excl. Change backs)	9.44%	27.27%	42.33%	3.47%	23.35%	38.55%
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District Change back FTEs basis	13,947	2,830.33	3,020.75	19,798.24		
FTEs	70.45%	14.30%	15.26%	100.00%		

Table 1 -- Interfund Transfers Out	To Capital Outlay	To CDC Fund	To Dist Fund	To Other Funds	Total
Bakersfield	-	-	-	-	-
Cerro Coso	-	-	-	-	-
Porterville	-	-	-	-	-
District Operations	-	-	-	-	-
Total	-	-	-	-	-

Table 2 District Carryover Calculation	Amount
Base DO Expenditures	24,239,878
Adj for CE Expenditures	(811,964)
Adj for DO Reserve/Carryover Funded Items	(410,087)
Actual DO Expenditures	23,017,817
Less: Adopted Budget Change Backs	23,209,363
Carryover Distributed back to Colleges	191,546

Ending Balance GU001 Only	(0)	\$ 29,546,783	\$ 29,546,782
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COA: Kern Community College District Fiscal Year:
 Fund: OR Fund Type:
 Account: OR Acct Type:

Acct Type	Account	Description	Beginning Balance	Debit/Credit *	Current Balance	Debit/Credit *
AC	9110AA	Cash-General Fund 84038	0.00	Debit	0.00	Debit
AC	9110BF	BC-KCCCD Rvlg Fund Co-Curri/Stu Dev	0.00	Debit	0.00	Debit
AC	9110CB	CC - Co-Curricular	0.00	Debit	0.00	Debit
AC	9110DI	Cash With Fiscal Agent	0.00	Debit	0.00	Debit
AC	9110PA	PC-ASB Checking Bk of Sierra	0.00	Debit	0.00	Debit
AC	9130BB	BC - Revlvg Travel Fund - BofA	0.00	Debit	0.00	Debit
AC	9130CB	CC - Revolving Fund - Travel	0.00	Debit	0.00	Debit
AC	9130CC	CC - Revolving Fund - Operations	0.00	Debit	0.00	Debit
AC	9130DA	DO - Revolving Cash - Petty Cash	0.00	Debit	0.00	Debit
AC	9130PB	PC - Dist Rev Travel - Bk of Sierra	0.00	Debit	0.00	Debit
AC	9130PC	PC - Revolving Fund - Operations	0.00	Debit	0.00	Debit
AC	9142CB	CC - Change Fund	0.00	Debit	0.00	Debit
AC	9143PB	PC - Change Fund	0.00	Debit	0.00	Debit
* - denotes amount is opposite of Normal Balance						
Total:		ALL ACCOUNTS	0.00		0.00	
					Current Fund Balance:	34,390,998.64 Credit

34,390,998.64 +
 15,759,146.690 +
~~50,150,145.330~~ *

COA: Kern Community College District
 Fund:
 Account:

Fiscal Year:
 OR Fund Type:
 OR Acct Type:

Acct Type	Account	Description	Beginning Balance	Debit/ Credit *	Current Balance	Debit/ Credit *
AC	9151BA	BC Clearing Account	0.00	Debit	0.00	Debit
AC	9154DA	Clearing Account Bank of America	0.00	Debit	0.00	Debit
AC	9160AA	Accounts Receivable	9.00	Credit	9.00	Credit
AC	9161BA	BC - General Receivables	0.00	Debit	11,045.60	Debit
AC	9161DD	Allowance for Bad Debt	66,987.21	Credit	0.00	Debit
AC	9162CA	CC - General Receivables	575.00	Debit	6,267.15	Debit
AC	9163PA	PC - General Receivables	0.00	Debit	3,572.89	Debit
AC	9164DA	DO - General Receivables	3,579,012.15	Debit	2,492,128.76	Debit
AC	9164DD	Employee Payback Receivables	0.00	Debit	0.00	Debit
AC	9169AA	Cash Interfund	10,292,129.99	Debit	14,887,452.83	Debit
AC	9170AA	Due from Other Funds	0.00	Debit	0.00	Debit
AC	9221BA	BC - Prepaid Expenses	3,126.13	Debit	157,051.75	Debit
AC	9221CA	CC - Prepaid Expenses	9,014.46	Debit	13,753.43	Debit
* - denotes amount is opposite of Normal Balance						
Total:			0.00		0.00	
			Current Fund Balance:		5,759,146.69	Credit

COA: Kern Community College District Fiscal Year:
 Fund: OR Fund Type:
 Account: OR Acct Type:

Acct Type	Account	Description	Beginning Balance	Debit/Credit *	Current Balance	Debit/Credit *
AC	9110AA	Cash-General Fund 84038	0.00	Debit	0.00	Debit
AC	9110BF	BC-KCCCD Rvlg Fund Co-Curri/Stu Dev	0.00	Debit	0.00	Debit
AC	9110CB	CC - Co-Curricular	0.00	Debit	0.00	Debit
AC	9110DI	Cash With Fiscal Agent	0.00	Debit	0.00	Debit
AC	9110PA	PC-ASB Checking Bk of Sierra	0.00	Debit	0.00	Debit
AC	9130EB	BC - Revlvg Travel Fund - SofA	0.00	Debit	0.00	Debit
AC	9130CB	CC - Revolving Fund - Travel	0.00	Debit	0.00	Debit
AC	9130CC	CC - Revolving Fund - Operations	0.00	Debit	0.00	Debit
AC	9130DA	DO - Revolving Cash - Petty Cash	0.00	Debit	0.00	Debit
AC	9130PB	PC - Dist Rev Travel - Bk of Sierra	0.00	Debit	0.00	Debit
AC	9130PC	PC - Revolving Fund - Operations	0.00	Debit	0.00	Debit
AC	9142CB	CC - Change Fund	0.00	Debit	0.00	Debit
AC	9143PB	PC - Change Fund	0.00	Debit	0.00	Debit
* - denotes amount is opposite of Normal Balance						
Total:		ALL ACCOUNTS	0.00		0.00	
					Current Fund Balance:	50,150,145.33 Credit

Kern Community College District
COMBINING BALANCE SHEET – DISTRICT FUNDS
INCLUDED IN THE REPORTING ENTITY

June 30, 2015	General Fund	Bond Interest and Redemption Fund	Other Debt Service Fund	Child Development Fund	Balance Forward
ASSETS					
Current Assets					
Cash and cash equivalents	\$ 56,322,894	\$ -	\$ (4,353,768)	\$ 86,264	\$ 52,055,390
Accounts receivable - net	6,654,533	-	51,483	47,525	6,753,541
Prepaid expenses	341,604	-	-	-	341,604
Inventories	-	-	-	-	-
Due from other funds	97	6,736	4,797	-	11,630
Total Current Assets	63,319,128	6,736	(4,297,488)	133,789	59,162,165
Noncurrent Assets					
Restricted cash and cash equivalents - noncurrent	-	18,555,901	-	-	18,555,901
Restricted investments	-	-	24,223,326	-	24,223,326
Capital assets - net	456,563	-	-	-	456,563
Total Noncurrent Assets	456,563	18,555,901	24,223,326	-	43,235,790
TOTAL ASSETS	\$ 63,775,691	\$ 18,562,637	\$ 19,925,838	\$ 133,789	\$ 102,397,955
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 10,325,415	\$ -	\$ -	\$ 46,313	\$ 10,371,728
Advances from grantors and students	3,300,225	-	-	50,000	3,350,225
Due to other funds	-	4,797	-	-	4,797
Amounts held in trust for others	-	-	-	-	-
Total Liabilities	13,625,640	4,797	-	96,313	13,726,750
Fund Equity					
Fund balances:					
Reserved for debt service	-	18,557,840	19,925,838	-	38,483,678
Reserved for special purposes	-	-	-	37,476	37,476
Unreserved:					
Undesignated	50,150,051	-	-	-	50,150,051
Total Fund Equity	50,150,051	18,557,840	19,925,838	37,476	88,671,205
TOTAL LIABILITIES AND FUND EQUITY	\$ 63,775,691	\$ 18,562,637	\$ 19,925,838	\$ 133,789	\$ 102,397,955

See the accompanying notes to the supplementary information.