### Kern Community College District

#### Unrestricted GF - Fund Col. 2

<table>
<thead>
<tr>
<th>Budgeted</th>
<th>Actual</th>
<th>Actual</th>
<th>Actual</th>
<th>Year-to-Year Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-12</td>
<td>2010-11</td>
<td>2009-10</td>
<td>2008-09</td>
<td>Change from 2010-11</td>
</tr>
<tr>
<td>Unrestricted GF</td>
<td>242,543</td>
<td>589,457</td>
<td>192,237</td>
<td>$283,282</td>
</tr>
<tr>
<td>% Change</td>
<td>0.6%</td>
<td>0.6%</td>
<td>0.3%</td>
<td>0.1%</td>
</tr>
</tbody>
</table>

#### Unrestricted GF - Fund Col. 1

<table>
<thead>
<tr>
<th>Year</th>
<th>Change from 07/08 to 08/09</th>
<th>Change from 08/09 to 09/10</th>
<th>Change from 09/10 to 10/11</th>
<th>Change from 10/11 to 11/12</th>
<th>Change from 11/12 to 12/13</th>
<th>Change from 12/13 to 13/14</th>
</tr>
</thead>
<tbody>
<tr>
<td>2011-12</td>
<td>$2,169,473</td>
<td>$283,282</td>
<td>$1,503,886</td>
<td>$86.2%</td>
<td>$14,772,023</td>
<td>$100.0%</td>
</tr>
</tbody>
</table>

#### Analysis of Selected Data from the Annual Fin. and Budget Report (CCFS-311), Quarterly Fin. Status Report (CCFS-311Q), and Fiscal Data Abstract

For the period FY 2007-08 to 2011-12

- **Updated 1/6/2012**

---

1. **Fund Balance**:
   - **Fund Balance % [905/501]**: 2011-12: 50.0%, 2010-11: 49.6%, 2009-10: 51.0%
   - **Over -Under 5% threshold**: Required Fund Balance to meet 5% threshold
   - **Pro-rated Ending Balance**: Ending Balance, June 30

2. **FTES**:
   - **Resident**: No. 2011-12 1st Qtr
   - **Nonresident**: No. 2011-12 1st Qtr
   - **Total FTES**: No. 2011-12 1st Qtr

3. **FTES - Apprentice**: No. 2011-12 1st Qtr

4. **50 % Law**:
   - **Instructional Salary Costs (AC 100-5000 and 6110)**: 2011-12: 48,363,721
   - **Current Expense of Education (AC 100 6799)**: 2011-12: 89,212,212
   - **% of Instructional Salary Costs to CCE**: 2011-12: 50.0%

5. **% Change**:
   - **Salaries and Benefits as % of Total Expenditures**: 2011-12: 66.0%
   - **Total Expenditures**: 2011-12: 109,010,210
   - **Other Financing Sources**: 2011-12: 2,213,352
   - **Other Operating Expenses and Services**: 2011-12: 1,077,266

6. **Net Increase/(Decrease) in Fund Balance**:
   - **2011-12**: $2,819,663
   - **Change from 08/09 to 09/10**: $1,452,960
   - **Change from 09/10 to 10/11**: $311,748

---

**Note**: For purposes of this analysis, Other Financing Sources is combined into Total Revenues and Other Outgo is combined with Total Expenditures.

**FTES data for 2010**: FTES data for 2010 is derived from the Instructional Salary Costs/Current Expense of Education (AC 100). This data is updated for purposes of this analysis.

**Ultimate Source**: Analysis of Selected Data from the Annual Fin. and Budget Report (CCFS-311), Quarterly Fin. Status Report (CCFS-311Q), and Fiscal Data Abstract

**Instructions for Data Analysis**: No. 2011-12 1st Qtr

---

This analysis was conducted using data from the Fiscal Data Abstract and the Quarterly Fin. Status Report for the period FY 2007-08 to 2011-12.

---

**Updated 1/6/2012**