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

**For the period FY 2008-09 to 2012-13**

#### Kern Community College District

<table>
<thead>
<tr>
<th>No.</th>
<th>Acct Description</th>
<th>Item %</th>
<th>Item %</th>
<th>Item %</th>
<th>Item %</th>
<th>Item %</th>
<th>Item %</th>
<th>Item %</th>
<th>Item %</th>
<th>% Change</th>
<th>$ Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>8100</td>
<td>Federal Revenues</td>
<td>424,963</td>
<td>0.3%</td>
<td>473,045</td>
<td>0.5%</td>
<td>589,449</td>
<td>0.5%</td>
<td>192,237</td>
<td>0.2%</td>
<td>284,282</td>
<td>-0.3%</td>
</tr>
<tr>
<td>8800</td>
<td>State Revenues</td>
<td>45,869,810</td>
<td>49.4%</td>
<td>52,193,970</td>
<td>53.3%</td>
<td>58,732,800</td>
<td>55.0%</td>
<td>10,705,320</td>
<td>51.7%</td>
<td>-4,146,180</td>
<td>-2.4%</td>
</tr>
<tr>
<td>8800</td>
<td>Local Revenues</td>
<td>48,566,856</td>
<td>51.3%</td>
<td>49,549,800</td>
<td>48.3%</td>
<td>51,883,816</td>
<td>47.2%</td>
<td>49,317,991</td>
<td>45.2%</td>
<td>52,821,264</td>
<td>47.7%</td>
</tr>
<tr>
<td>8900</td>
<td>Other Financing Sources</td>
<td>30,000</td>
<td>0.0%</td>
<td>452,587</td>
<td>0.5%</td>
<td>110,185</td>
<td>0.1%</td>
<td>784,680</td>
<td>0.0%</td>
<td>390,451</td>
<td>-0.1%</td>
</tr>
</tbody>
</table>

#### Total Revenues

| 101 | 104,977,919 | 100.0% | 104,495,097 | 100.0% | 106,890,274 | 100.0% | 110,777,136 | 100.0% | 882,794 | -0.6% |

#### Change from 08/09 to 09/10

- Federal Revenues: $284,282 (-0.3%)
- State Revenues: $4,146,180 (-2.4%)
- Local Revenues: $52,821,264 (47.7%)
- Other Financing Sources: $390,451 (-0.1%)

#### Change from 11/12 to 12/13

- Federal Revenues: $-7,787,448 (-7.6%)
- State Revenues: $-7,397,907 (-6.7%)
- Local Revenues: $2,147,982 (2.0%)
- Other Financing Sources: $-1,761,523 (-1.6%)
- Total Revenues: $882,794 (0.7%)

---

### Fund Balance:

#### 2012-13

- Required Fund Balance to meet 5% threshold: $5,196,687
- Over - Under 5% threshold: $20,510

#### 2013-14

- Required Fund Balance to meet 5% threshold: $5,196,687
- Over - Under 5% threshold: $20,510

#### Change from 11/12 to 12/13

- Fund Balance: $-20,510 (-0.2%)

---

### FTES:

#### 2013-14 1st Qtr

- FTES: 18,891
- FTES - Resident: 18,891
- FTES - Nonresident: 206
- FTES - Apprenticeship: 27

#### Change from 10/11 to 12/13

- # Change: -209 (-0.2%)
- % Change: -1.0%

---

### 50% Law:

#### 2013-14

- Instructional Salary Costs (AC 100-5000 and 110): $48,169,460
- Current Expense of Education (AC 100-4799): $88,230,730

#### Change from 11/12 to 12/13

- % Change: -1.4%

---

### Cash Balance (unrestricted and restricted):

#### 2012-13 1st Qtr

- Cash Balance Per 311Q (excluding investments): $20,510

#### Change from 10/11 to 12/13

- % Change: -1.4%

---

### Other Notes:

- For purposes of this analysis, Other Financing Sources is combined into Total Revenues and Other Outgo is combined with Total Expenditures.
- FTES for data from 2011-12, 2010-11, 2009-10, and 2008-09 is from Chancellor's Office Data Abstract; 2012-13 Total Resident FTES from latest 311Q and is a projected amount.
- 50% low data from data abstract, (Instructional Salary Costs/Current Expense of Education) => 50%
- If "no data" is displayed for any FTES or GF Cash Balance, the district did not submit CCCS-311Q as of the date of this analysis.