#### California Community Colleges

#### **ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2013-2014) (Budget Report for Fiscal Year 2014-2015)

This is to certify that the Annual Financial and Budget Report has be in accordance with the California Code of Regulations, beginning with	District Code:  en prepared and the budget adopted th Section 58300. Further to the
best of my knowledge, the data contained in this report are correct.	in Oction 20000. Turkler, to the
A AM	10-10-14
District Chief Business Officer	Date
Made V Delake	10/12/2014
District Superintendent	Date
Contact:	
oonad.	

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, 2014. Please submit the report to:

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

#### Analysis of compliance with the 50 Percent Law (ECS 84362)

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

#### The Current Expense of Education

#### S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 520

	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
1100	26,708,365	28,803,904	19,642	28,823,546
1300	8,631,965	8,647,775	ения на начини положения общения выполнить быльного. 96,700	8,744,475
<ul> <li>2.1 (1) - (1) (1) (1) (2) (2) (2) (2) (2) (2) (2) (2) (2) (2</li></ul>	35,340,330	1877 - TOTAL CONTROL OF THE PROPERTY OF THE PR		37,568,021
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,	110,012	01,000,021
1200		5.815.796	274 694	6,090,490
1400	ekonteriorinin erene taati alavis saadasen moodina lai insiderenen issa a isekimia	БРУСТОВ ОК В ВИСИ В ВИСИ В КИНЕРОВЕТ В ВЕСТО ДОВЕТИВНО В ВИСИ	assauris (2005-200-2004), an carrier is new generalization (2014-2014).	479,563
HARSTESSEE	0			6,570,053
	35,340,330	43,689,785	448,289	44,138,074
2100		15.199.388	497.643	15,697,031
2300		<del></del>		1,049,778
	0	······································		16,746,809
			.,,,	
2200	549,269	693,570	56,019	749,589
2400	971,883	975,592	32.125	1,007,717
	1,521,152			1,757,306
	1,521,152	17,383,327	1,120,788	18,504,115
3000	8 062 325	16 044 204	259 942	17,303,046
4000	0,002,020			1,752,423
5000	583.931			15,449,997
6420		903	230,043	903
	45 507 720	04 442 000	2.004.000	97,148,558
	2100 2300 2400 3000 4000 5000	Object Code         Instructional Salary Cost           AC 0100-5900 & AC 6110           1100         26,708,365           1300         8,631,965           35,340,330           1200         0           35,340,330         35,340,330           2100         35,340,330           2300         0           2200         549,269           2400         971,883           1,521,152         1,521,152           3000         8,062,325           4000         583,931	Object Code         Instructional Salary Cost AC 6110         Total CEE           1100         26,708,365         28,803,904           1300         8,631,965         8,647,775           35,340,330         37,451,679           1200         5,815,796           1400         422,310           0         6,238,106           35,340,330         43,689,785           2100         35,340,330           2300         514,777           0         15,199,388           2300         514,777           0         15,714,165           2200         549,269         693,570           2400         971,883         975,592           1,521,152         1,669,162           1,521,152         17,383,327           3000         8,062,325         16,944,204           4000         1,555,519           5000         583,931         14,539,954           6420         903	Object Code         Instructional Salary Cost         Total CEE         Activities           1100         26,708,365         28,803,904         19,642           1300         8,631,965         8,647,775         96,700           1200         35,340,330         37,451,679         116,342           1400         422,310         57,253           0         6,238,106         331,947           35,340,330         43,689,785         448,289           2100         15,199,388         497,643           2300         514,777         535,001           2200         549,269         693,570         56,019           2400         971,883         975,592         32,125           1,521,152         1,69,162         88,144           1,521,152         17,383,327         1,120,788           3000         8,062,325         16,944,204         358,842           4000         1,555,519         196,904           5000         583,931         14,539,954         910,043           6420         903         903

#### Analysis of compliance with the 50 Percent Law (ECS 84362)

#### **Annual Financial and Budget Report**

#### The Current Expense of Education

#### **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2013-2014

SUPPLEMENTAL DATA

Budget Year: 2014-2015

District ID: 520

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	- Company of the Comp		ŀ	0
Student Health Services Above Amount Collected	6441	міна выколож, на пона пинчанну «Вода» выказ выса д чед <sub>пона, з</sub> авок	18,864	т на при брани, на визна на предел вторти на кому дири и дини видих на вединации.	18,864
Student Transportation	6491	уваческого боло в при на при простори в на при на при простава на при при простава на при при при при простава на при	1,701	Mindustrial and the interest transfer to the product of the control of the contro	1,701
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740	N N N N Administration And And And And Annual Conference on the Annual	11 5	**************************************	0
Objects to Exclude	Object Code	<u> </u>		<u></u>	
Rents and Leases	5060		774,668	2,518	777,186
Lottery Expenditures		Paul income for the fact of the control of an annual mean to the control of the c	rannara arang 18 m 18 8 m manananan mangga 18 m m m m m m m m m m m m m m m m m m		
Academic Salaries	1000	and No. After the State Substitute State of the Control of the State of State State of the State of State St	\$1. (A.1) (1. (A	The second secon	0
Classified Salaries	2000	Ad an marka fin NAPA Surp Emparin Sakamak fina Sunaya En an marka ta Saka Saka Saka S	100 100 10A 0/A 350 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	r i Armini i Sani Sanfar i Lasaj rimana Sanimi Pana i i ina Aristo Sani Pas Sani	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		2,345,625	115,833	2,461,458

#### Analysis of compliance with the 50 Percent Law (ECS 84362)

#### **Annual Financial and Budget Report**

#### The Current Expense of Education

#### S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

SUPPLEMENTAL DATA

Budget Year: 2014-2015

District ID: 520

		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		egyent totak to attached a to a traditional and the section of the	на в применя вистем статост статост (по выстаност на настаност в настаност на применения в настаност на настан	
Equipment	6400		)		
Equipment - Additional	6410	ана учанымия в 19 година инпавативня на участво дисцы за паваную ветер 19 года иза	arrounds and a round of the enterprise states and the enterprise of the property of the proper	erantenariana en	Consister of the Consis
Equipment - Replacement	6420	and the state of t		48 x mail 86 for \$100 calculations are \$1 x mail 10 and 10	0
Total Equipment		0	0	0	0
Total Capital Outlay	. F. ( * * * * * * * * * * * * * * * * * *	0	0	0	0
Other Outgo	7000	akturkus kuru (žimus kr. marinum khrindis k. A. K. S. al Amarinus kurunkis ka k. A.	100 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	and amount of the first paterns and a second amount of the first transfer to the first transfer transfer to the first transfer tran	0
Total Exclusions		0	3,140,858	118,351	3,259,209
Total for ECS 84362, 50% Law		45,507,738	90,972,834	2,916,515	93,889,349
Percent of CEE (Instructional Salary Cost / Total CEE)		50.02%	100.00%		
50% of Current Expense of Education			45,486,417		
Nonexempted (Remaining) Deficiency from second			<u> </u>		<u>, , , , , , , , , , , , , , , , , , , </u>
preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom		45,507,738	90,972,834	2,916,515	93,889,349
Instructors					· ·
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		45,507,738	94,113,692	3,034,866	97,148,558
Capital Expenditures	6000	80,194	1,473,808	38,085	1,511,893
Equipment Replacement (Back out)	6420		(903)	0	(903)
Total Unrestricted General Fund Expenditures		45,587,932	95,586,597	3,072,951	98,659,548

#### **COMBINED BALANCE SHEET**

#### **Governmental Funds Group**

#### 10 General Fund — Combined

#### (Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 520

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund	General Fund
ASSETS	(Object)	Unrestricted	Restricted	COMBINED
Cash, Investments, and Receivables	9100			
Cash:				Samon Sec. the transmission of the contract of the section of the
Awaiting Deposit and in Banks	9111	kal hemi (Phelisto), Store kronksviterstestestestestes var i Hin	чаванах с човона одення довення постубованость. Заве	r man a consecuencia de la conse
In County Treasury	9112	25,128,051	10,265,019	35,393,070
Cash With Fiscal Agents	9113	willing (1111) 1. 5, 5, 15, 15, 15, 15, 15, 15, 15, 15, 1		00,000,010
Revolving Cash Accounts	9114	81,220	onen er en	81.220
Investments (at cost)	9120	500 ATTE OF TO THE SECTION AS A		0
Accounts Receivable	9130	15,120,318	3,457,187	18,577,505
Due from Other Funds	9140	848,691	456,564	1,305,255
Inventories, Stores, and Prepaid Items	9200	2000 ж. шама специонето съсъстуба до подав почено съста	от дата и верхичения по возворения в подачности в подачно	Shower and the reference of the contract of th
Inventories and Stores	9210			0
Prepaid Items	9220	31,708	16,010	47.718
TOTAL ASSETS	······································	41,209,988	14,194,780	55,404,768
LIABILITIES				, ,
Current Liabilities and Deferred Revenue	9500	entrone and extension of the property of the p	and the second s	rostosta kalenta (vita esta Alfonsta Laboratorio de la esta esta esta esta esta esta esta est
Accounts Payable	9510	3,883,880	747,096	4,630,976
Accrued Salaries and Wages Payable	9520	3,675,483	ныянин и постью портажжа валыминаличного верух, дал, в	3,675,483
Compensated Absences Payable Current	9530	andra a an a tha an a tha an an an an ann an an ann an an an an	//////////////////////////////////////	0
Due to Other Funds	9540	nama kaminga makamining SSS 1 Salamaka kanana kamana a kamina a 15 SSS 5 SSS akawa	**************************************	0
Temporary Loans	9550	h Maridana (1985) ar Francisco (1985) ar mada farada ar (1985) ar mada ana da a	tarderest en Sener (d. datas en en en en en en en en et e et a	0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,278,666	755,347	3,034,013
TOTAL LIABILITIES	***************************************	9,838,029	1,502,443	11,340,472

#### **COMBINED BALANCE SHEET**

#### **Governmental Funds Group**

#### 10 General Fund — Combined

#### (Total Unrestricted and Restricted)

For Year Ended June 30, 2014

District ID: 520

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710		rseasurismu a reassa saaan o ismaasan ii iroo ir agg	O securitaria della della della constanta della
NonCash Assets	9711		· · · · · · · · · · · · · · · · · · ·	0
Amounts Restricted by Law for Specific Purposes	9712	entren erritarion a monte conferenciament un establish mete base d	MISSA (1 1942) (8 14 годинација (1948) (1944) (1944) (1944) (1944)	0
Reserve for Encumbrances Credit	9713		1	0
Reserve for Encumbrances Debit	9714		. V. 180	0
Reserve for Debt Services	9715	an and an and an and an	and and the control of the second states of the control of the con	0
Assigned/Committed	9754	derrored and 1912 at a State State State of the authority and a contract of SS 22 at 8	**************************************	0
Unassigned	9790	тта на живот водина в възмени на направата вътору не родина в	12,692,337	12,692,337
Total Fund Balance		0	12,692,337	12,692,337
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751		Annual of the Charles State of the Charles of the C	0
Restricted Fund Balance	9752	\$2.00.00.00.00.00.00.00.00.00.00.00.00.00		0
Committed Fund Balance	9753	a nava akan kan ana ana ana ana ana ana na na na na n	itaniai anda menereka kerangan da menereka kerangan da menereka da menereka da menereka da menereka da menerek	0
Assigned Fund Balance	9754	4, 44 1,		0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	31,371,959	N. N. S. S. C. G. S. S. G.	31,371,959
TOTAL FUND EQUITY		31,371,959	12,692,337	44,064,296
TOTAL LIABILITIES AND FUND EQUITY		41,209,988	14,194,780	55,404,768

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

**COMBINED BALANCE SHEET** 

29 Other Debt Service Fund

For Year Ended June 30, 2014

District ID: 520

		21	22	29
	Ì	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				AND THE RESERVE OF THE PERSON
Cash, Investments, and Receivables	9100			
Cash:	Ì			
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	17,904,950		(3,853,257)
Cash With Fiscal Agents	9113	6,204,296		
Investments (at cost)	9120	ļ	Ì	43,281,418
Accounts Receivable	9130			106,755
Due from Other Funds	9140	6,583		17,764
TOTAL ASSETS		24,115,829	0	39,552,680
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520		Ì	• •
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,021,070		6,583
Temporary Loans	9550			·
Current Portion of Long-Term Debt	9560	j		
Deferred Revenues	9570	,	* .	
TOTAL LIABILITIES		1,021,070	0	6,583

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

**COMBINED BALANCE SHEET** 

29 Other Debt Service Fund

For Year Ended June 30, 2014

District ID: 520

		21	22	29
	Ì	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	Notice to recent restricts in a positive for the second superior contract of the positive second sec	o de escritore e companyo de esta don de companyo e companyo de companyo de elemento de elemento de elemento d	aum use a sustria ambana habi abboni suseria yesenaya susassa askaz
NonCash Assets	9711	ak ha ha a ha ha ha da a a a a a a a a a a	an annual Philip I tha India ta tan ann ann an t-18 k Dealtan an an	Account Account 112 for the Company of the Company
Amounts Restricted by Law for Specific Purposes	9712	a dalah kempantan dalah di dalah dalah dalah dan kempanya menjadi berapada da		ions metros il 18 miliotorio discolo del sistema del metro della
Reserve for Encumbrances Credit	9713	Za Part Art Sa Linnanna ann amhan Annach an Ar Annach Ann a' Linnann ann ann an An	e Samuelan (1995)	A PA des des des entre la Capacita de la companya de la companya de la Capacita d
Reserve for Encumbrances Debit	9714		**************************************	***************************************
Reserve for Debt Services	9715	(d.), 1 m (m	· · · · · · · · · · · · · · · · · · ·	
Assigned/Committed	9754	Section of the sectio	der anne an bannon i 12 m2 of refinins brefinishere efficient and one of a 27 cross of early and an experience	
Unassigned	9790	23,094,759	нический под том выполня выполня на подполня в процес в стального в	39,546,097
Total Fund Balance	allitation and the second and the se	23,094,759	0	39,546,097
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751		N. N. S. D. Tamari, 1988 (1988) (1988	A 11817 C C C C C C C C C C C C C C C C C C C
Restricted Fund Balance	9752	***************************************	***************************************	
Committed Fund Balance	9753	11 Annual 1000 Annual Annual (A. 150), 1 Annual 1000 Annual 1000 Annual 1000 Annual 1000 Annual 1000 Annual 10	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	Advisor destruction community of Addition (Addition)
Assigned Fund Balance	9754		***************************************	
Total Designated Fund Balance	PSICOS - STAGASTA INSTALLES	0	0	
Uncommitted Fund Balance	9790	Name (A A A A A A A A A A A A A A A A A A A		
TOTAL FUND EQUITY		23,094,759	0	39,546,097
TOTAL LIABILITIES AND FUND EQUITY		24,115;829	0	39,552,680

#### **Governmental Funds Group**

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

**COMBINED BALANCE SHEET** 

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2014

District ID: 520

		31	32	33	34	35	39
	CA	İ		Child	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Development Fund	Fund	Project Fund	Revenue Fund
ASSETS							1101011001 0110
Cash, Investments, and Receivables	9100						
Cash:						N-2N-110	
Awaiting Deposit and in Banks	9111			,	+ 1 <sup>1</sup> 1 5 1 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	d - 5 - 1 - 1 - 2 - 2 - 1 - 1 - 1 - 1 - 1 - 1	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\
In County Treasury	9112	1915 Naci - Barrina democrationes a compositiones (274 o -		156,107	a de aceros de securações a esperentamente e artero aguar		271,315
Cash With Fiscal Agents	9113	1878 a Sila Buma da da da mande da medida da mentende e e e e e e e e e e e e e e e e e e	***************************************		24.50,000,000,000,000,000,000,000,000,000,	5-54-1	
Revolving Cash Accounts	9114	rauthellen alk ellen eilen en eile eine kenner in <sub>e</sub> n <sub>e</sub> n <sub>ellen</sub> eller eile eile eile eile eile eile eil		THE TO DESCRIBE SEED AND SERVEN SHE SHE SHE STORE STEEL	ente en eu europolite emessadoro sombre emisiranto, por ope		er tro-stor bosoltoner er moner mennes mennes e
Investments (at cost)	9120	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		N 10 5 (5 (1 ) 4 (1 ) 1 ) 1 (1	anning the State of the State o	adaman and a state of the same	of \$1500.00 december \$1.00 beautiful to \$1.00 beaut
Accounts Receivable	9130			42,761	.2 ( - 17 - 17 - 17 - 17 - 17 - 17 - 17 -	. 52-7 624 - 4.2 4.2 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4	ent in the state of the second
Due from Other Funds	9140	N. 11 (10) (10) (10) (10) (10) (10) (10) (	\$1.00 mm	V Santa at a man a man a man and a data de la Santa	and the second s		175-5-11-1
Inventories, Stores, and Prepaid Items	9200	***************************************		North and the second se	,	57.24.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4	*** ** *5 ** ; * 2 ** ; ;; **** **** ***
Inventories and Stores	9210	erensamerasasi erit iseesisaasa, peareris ase	Market Market (1907), Colored Colored (1901), Salation (1	olodo a a a a compositivo a a compositivo en compos	en der in immeren haben har etaratur, de 1909 sag.	operant i si si simini ntii miisse min ee minare) ee	without the control of the control o
Prepaid Items	9220		************************************		***************************************		1700 m.
TOTAL ASSETS		0	0	198,868	0	0	271,315
LIABILITIES							
Current Liabilities and Deferred Revenue	9500	***************************************					
Accounts Payable	9510		**************************************	118,863		And Annual A	19,807
Accrued Salaries and Wages Payable	9520	, st., 1, st., st., st., st., st., st., st., st.		× - ×			
Compensated Absences Payable Current	9530	мом полого поставления на принце на полого на	sa tione is transferred immunistrative contrast	the entricing form of the New Constitution in the	BEING BONG COOK SOME ABN BEFORE BEING BE	пына пова сапросовало и автонист	SOMETHING STREET, THE CONTRACTOR OF STREET, ST
Due to Other Funds	9540		***************************************	***************************************		·	
Temporary Loans	9550	994 стаб, бобова се папененнан не песеч и поер д	iment at et athest attense (1915-1911) (See See See Setsmer et Pla	ЧРН (NESPESES) — 1945-ы кыргызынын пуынчыг	ан негоот (2) кака жазакты канетек папага	stations and majorational supported by district of	and the second access to the s
Current Portion of Long-Term Debt	9560		***************************************	N			505, 500 (S. San S. Ca a 1,754,
Deferred Revenues	9570	ntiesata issaan issaannas irraneisi issaataa ja	н ынгалиния пусковор (3.5) колосол веньнось	50,000	55-datoliala de mararchidados made instrumento	ortot (raterenia) o o calanta antiga espainistica.	Secretaria anta ya mantani artika milikarika masari.
TOTAL LIABILITIES	**************************************	0	0	168,863	0	O	19,807

#### **Governmental Funds Group**

Annual Financial and Budget Report

30 Special Revenue Funds:

**Bookstore Fund** 31

Farm Operation Fund 34

Cafeteria Fund 32

Revenue Bond Project Fund Other Special Revenue Fund

**COMBINED BALANCE SHEET** For Year Ended June 30, 2014

District ID: 520

33 Child Development Fund

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND BALANCE (NON-GASB 54)				***************************************			
Fund Balance Reserved	9710	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	
Reserve for Encumbrances Credit	9713	0	0		0	0	
Reserve for Encumbrances Debit	9714	0	0	•••••••••••••••••••••••••••••••••••••••	0	0	
Reserve for Debt Services	9715	0	0	0	0	0	
Assigned/Committed	9754	0	0	0	0	0	
Unassigned	9790	0	0	30,005	0	0	
Total Fund Balance		0	0	30,005	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	ем много помажаюх назагаванность. О	osegs verse estato por estato esta	0	0	
Restricted Fund Balance	9752	0	0	0	0	0	
Committed Fund Balance	9753	0	0	0	0	0	
Assigned Fund Balance	9754	0	0	0	0	0	
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	251,508
TOTAL FUND EQUITY		0	0	30,005	0	0	251,508
TOTAL LIABILITIES AND FUND EQUITY		0	0	198,868	0	0	271,315

Governmental Funds Group

**Annual Financial and Budget Report** 

40 Capital Projects Funds:

**COMBINED BALANCE SHEET** 

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2014

District ID: 520

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100		2002	
Cash:			an in a Mar Maria (partia manara manara manara Na Maria (partia manara manara manara manara manara manara mana	See No. 25, and See 25, and the second secon
Awaiting Deposit and in Banks	9111	tic constitution in the second control of the model of the temperature of the second o	ero is des toto quales is indicidente destinate qualitativa i salva il accident i de e	998 (998 (964,464) на 1460 канелов на ввери и по на 1504 (796 (976,56)
In County Treasury	9112	88,711,742	to a Markon I de anno anno an Anthon (a Markon) ann anno an Anna ann ann an Anna Anna A	der 1.5 deutschausen der der der Schriften der Schriften Schriften Schriften Schriften (1997), seiner zu jedichten der der der der Schriften (1997), deutschausen der
Cash With Fiscal Agents	9113	v i Annaha Annaha a a an a a a a a a 37, 383 a 4844 A 4444 A	######################################	92.75 sakan ini nasar mengambangkan mengawahan mengan ini 17.17.28 saka Sabana
Revolving Cash Accounts	9114		титите (1998) жыл тайын томполого структа адасын төсөгө (1995) ада	Бирин каландын бай айга магардага байган айлай айлайт боосоороонуу дуугчууда
Investments (at cost)	9120	140 (110 pt 44 det 11 11 11 11 11 11 11 11 11 11 11 11 11	National 1974 - 1974 - 1974 - National Act on the 1884 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844 - 1844	eriya (ilan taasa karaa ay isa ay aa ay aa ah
Accounts Receivable	9130	830,241	но то од 55-годин мишин именен 1600-е, до и подходишения дисе и	0000-00-00-00-00-00-00-00-00-00-00-00-0
Due from Other Funds	9140	1,019,902	to A medican I memorim in A memorial membrane in 2005, in the december of the A medical feet for A medical pro-	ontotación de la contractiva del la contractiva del la contractiva del la contractiva de la contractiva del
Inventories, Stores, and Prepaid Items	9200	HANGE EGG AF TE (AG), E HANGELEGENNEHNEHENGOG GEREGEREN HER REFEREN	errento vecia al Salata de 1908 (1908) (1908) (1908) (1909) (1909) (1909) (1909) (1909) (1909) (1909) (1909) (1909)	«Составо и положения в на нападательного посторования под под
Inventories and Stores	9210	1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m	S. Carlandon and C. Carland and S. Carlanda an	and the second s
Prepaid Items	9220		anne 1997 dement des and anne anders and by red day between the medical model of d	# 4 4848 12 14 1111 4 14 4 14 4 14 14 14 14 14 14 1
TOTAL ASSETS	31 (1000)	90,561,885	0	Commission Commission Commission Company (Commission Commission Co
LIABILITIES			, , , , , , , , , , , , , , , , , , , ,	
Current Liabilities and Deferred Revenue	9500	<ol> <li>Основно Малек почина в папада пред втор в пред в пр</li></ol>	NATIONAL PROPERTY OF THE PROPE	es destributes es contrato dos 1000 do consecuta en acardente es adamente.
Accounts Payable	9510	3,563,057	anna Ann Parkitanna (1 Ann ann ann an Ann ann Ann ann an Airteann ann an Airteann ann an Airteann an Airteann a	hannan Amaré (no é muy \$10) no marina na méranaman den Amaré (de
Accrued Salaries and Wages Payable	9520	en die een verschie teer van die verschie en verschie gewone een verschie en verschie en verschie en verschie Verschie een verschie en v	anta en reconstruir de la calega de la mente este entre de la calega en la calega e	авластичество по стородация, наприменення ненимальная чен
Compensated Absences Payable Current	9530	111111-1111111111111111111111111111111	ar ar na de anno an fair foi an tagail de anno an de de de anno foi de feile a foi anno an an de de an de	Esta SES Manual grant (1 data taman an anna Asama Asama Asama Sama
Due to Other Funds	9540	865,288	***************************************	***************************************
Temporary Loans	9550	anadaranda ka kiki kiriki 1923 dalamak amamana mikiki dambar ka kalama kirima	an Anahardah An Arraga ang manka Ana Andri da An	e de la descripción de la communicación de la
Current Portion of Long-Term Debt	9560	And was a second of the second	***************************************	
Deferred Revenues	9570	33,247	чыны чынычышы мышчинин каналырыны каналыны к	1906 г.), 64—500 г. ж. у приманен бай бультый приманен приманен (*). *
TOTAL LIABILITIES	***************************************	4,461,592	0	)

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

For Year Ended June 30, 2014

District ID: 520

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	о посто в столивания поставление посто выдаления на павляния и составления	P. Соста повое наполня почностью почены вызываем прочен и почны в	eo e al al constituisti piistikari deixilaistotsee eg 275 (256) is eks is i dioni
NonCash Assets	9711		and the second s	
Amounts Restricted by Law for Specific Purposes	9712	Material Hase Misters (1997) (	ovinisti init disesse tekse ir matri istanika init init isase tekse iri isase i	ако (2 1 стъему частвене с изграфия) съд 1925 жал вави учава очноствот
Reserve for Encumbrances Credit	9713		Annual Control	Annua Annua An Annua An Annua An
Reserve for Encumbrances Debit	9714	Andrew Annew Anne Control of the State State State State State Control of the State	ernek merik merkit, 18. Sekine errik mekkerminir kir mirini Sikerminir mekkir me	
Reserve for Debt Services	9715	N BARKA PERBUTUK BUTUKSA PILALAKTIR DI MERBUBBARNYA (NASAR PERBUTUK PERBUTU	THERE I TO THE SELECTION OF THE INDIVIDUAL TO THE THE SELECTION OF THE SELECTION	ent escentituere et tesso octivitologis escendo escente es escente escente
Assigned/Committed	9754	And make Annahara and and a later of the Selection Annahara and a construction of the selection of the selec	\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	%
Unassigned	9790	86,100,293	THE BEST OF THE SECTION OF THE SECTI	низа в принципални в принцем на принцем (1,4 година од 1525 година на време
Total Fund Balance		86,100,293	0	(
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	The second section of the second second section is a second section of the second section of the second section is a second section of the second section of the second section is a second section of the second section of the second section is a second section of the second section of the second section is a second section of the section of the second section of the sect	11 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	obarra 1984 o America, Nove S. A., promote trade and construction and construct America America (Access Solver
Restricted Fund Balance	9752	· · · · · · · · · · · · · · · · · · ·	1. 1 · · · · · · · · · · · · · · · · · ·	######################################
Committed Fund Balance	9753	TERROR STATE CONTRACTOR OF THE STATE OF THE	от «Месятельная праводня под продения принадення под продения под продения под под под под под под под под под	ынын 1900 ж. б. байлаган айынан айынын айын кезетере
Assigned Fund Balance	9754	· · · · · · · · · · · · · · · · · · ·		anning of the W. S.
Total Designated Fund Balance	MMT-Suftendru Pourse roy also considerate un Smar demo	0	0	entropolitica de la martina de la martin (
Uncommitted Fund Balance	9790	. 1	E Li Arman i i mana i i in Anni Annio Annio Annio Annio i i i i i i i i i i i i i i i i i i	Activities and the second description of the second
TOTAL FUND EQUITY	***************************************	86,100,293	0	(
OTAL LIABILITIES AND FUND EQUITY		90,561,885	n	

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

**COMBINED BALANCE SHEET** 

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 520

		51	52	53	59	
	CA Bookstore		Cafeteria	Farm Operations	Other Enterprise	
Description	(Object)	Fund	Fund	Fund	Fund	
ASSETS						
Cash, Investments, and Receivables	9100			10 y 100 miles		
Cash:		,				
Awaiting Deposit and in Banks	9111			Ī	<u> </u>	
In County Treasury	9112		351,290		(1,429)	
Cash With Fiscal Agents	9113				i (11.17)	
Revolving Cash Accounts	9114					
Investments (at cost)	9120				j.	
Accounts Receivable	9130		29,247			
Due from Other Funds	9140					
Inventories, Stores, and Prepaid Items	9200		e de la companya de l	ere ere ere ere ere ere er		
Inventories and Stores	9210		14,904			
Prepaid Items	9220					
Fixed Assets	9300					
Sites	9310	e e e e e e e e e e e e e e e e e e e				
Site Improvements	9320	• • •				
Accumulated Depreciation Site Improvements	9321				1	
Buildings	9330	745,198			1	
Accumulated Depreciation Buildings	9331	288,635				
Library Books	9340					
Equipment	9350	140,732				
Accumulated Depreciation Equipment	9351	140,732				
Work in Progress	9360					
Total Fixed Assets		456,563	O	o	0	
TOTAL ASSETS		456,563	395,441	0	(1,429)	

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

**COMBINED BALANCE SHEET** 

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 520

		51	52	53	59
			į	Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500	очения пинавланам в просторующей институть в 2000 он	ion to exciting the force of the first through the first transfer of the control of the first transfer of transfer of the first transfer of the first transfer of transfer of the first transfer of tr	унулынын авыулуу (250 будын болын 1821 нагону	менточного свою (1200 м), исполненовачна паточне е че с
Accounts Payable	9510	an Alanda ah Alanda A Sanara 1915 ann an	9,928		S Selli Assamus and Assamus As
Accrued Salaries and Wages Payable	9520	NISHAMBA DABA GABA KASISHIN HILISOOTI KA KALAN CIPANIKI	tara sa pala da ara tara mana ang sa sa ara ara ara ara ara ara ara ara a	ын 1917-9 Остотой калгада қазадының айын 1950 г. <b>.</b>	ododod automas a comenciamente concerno con partir de 124, ana c
Compensated Absences Payable Current	9530	and a command to the contract of the contract	arten de Novembro de Contrata de Contra	en de la california de la	
Due to Other Funds	9540	456,563	· · · · · · · · · · · · · · · · · · ·	and a mark the following or a sound for sound and sound and sound and the following following for the sound for	***************************************
Temporary Loans	9550	Nuclei (манен ката при	iment til til skamen er menne men med med men ske en til med skalen. I kal skalen	NOS Platemas, mare mare mare more interventable.	антылым певамалы Белетоосу (р. 1914 п. вучылы)
Current Portion of Long-Term Debt	9560	anting the the acceptable acceptable and the second of the second of the second acceptable and the second acceptable acceptable and the second acceptable			**************************************
Deferred Revenues	9570	de (1944), Andrius e sarar manifement (8-95) (34) (34), sarre (8-27) (34)	entered (2000) have been recommended to the recommendation of the recommendation of the recommendation of the r	as and see 1975 that into the maintenance and a section of the sec	выменя положность выпавывают попослодые честь в
Total Current Liabilities and Deferred Revenue		456,563	9,928	0	(
Long-Term Liabilities	9600				
Bonds Payable	9610	Annual Street of Street Street Street 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	***		
Revenue Bonds Payable	9620		annell 1555 tha declare a research season and 5 1546 the the declare of November 1555 the season of November 1	***************************************	
Certificates of Participation	9630				ation to to to the annual report of the fact of the annual
Lease Purchase of Capital Lease	9640	(1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1	<sup>15</sup> 5-1455-444-444-444-44-14-11-11-15-15-15-14-14-14-14-14-14-14-14-14-14-14-14-14-	24 \$ 14.2 COM 64 (444 COLO COLO COLO COLO COLO COLO COLO C	1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 - 1998 -
Compensated Absences Long Term	9650		e-linensialensintopolyt <u>illen</u> eriyselies <sub>1</sub> e.yl	Стания в привод в протоста вистеми придодина на привидения с дости	miniminario (m. 1904). Prima i massa se mesimo (m. 1904).
Post-Employment Benefits Long Term	9660		an Annual Andrews Art produces and annual Annual Phone	A	Samuel State of State
Other Long-Term Liabilities	9670		and the first southern state of the first in the state of the first st	Harvin irritori Hari (v.) 1945), Avida da entre interiori il b	павин вани поветник в помероварствення со навижения в поветня в вы
Total Long-Term Liabilities	ander benedig protect plane and exception to the fact to the ba	0	0	0	
TOTAL LIABILITIES	968	456,563	9,928	0	

#### **Proprietary Funds Group**

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

**COMBINED BALANCE SHEET** 

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 520

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	   Fund	Fund
FUND EQUITY					
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				(1,429)
Total Reserved Fund Balance		0	0	0	(1,429)
Fund Balance (GASB 54)	9750				,
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752	• •			
Committed Fund Balance	9753	• •			
Assigned Fund Balance	9754		* * *		
Total Designated Fund Balance	1 1	0	0	0	
Uncommitted(Unrestricted) Fund Balance	9790		385,513		
Other Equity	9800				
Contributed Capital	9810	,	·		
Retained Earnings	9850	•			
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	385,513	0	(1,429)
TOTAL LIABILITIES AND FUND EQUITY		456,563	395,441	0	(1,429)

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

**COMBINED BALANCE SHEET**For Year Ended June 30, 2014

District ID: 520

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:		NYARAMINANANA CIMINTALINA CITANANANANANANANANANANANANANANANANANANAN	Assistance (25 - 890 colored Society and Colored Color
Awaiting Deposit and in Banks	9111	манализантия и прогуску в в падостивностивности согредству в манализмен.	minos 10 к 600 am вий ввизання въстанти на протиту пред извъргу извъргу на цам въстанува въстан
In County Treasury	9112	nakana 18 ka ka (anaman manakan kita ma ka 17 ka (anaman manakan 18 kun ka ka	Notaerran och er Notako kraka kraka da (1954), er
Cash With Fiscal Agents	9113	energined (Colons, organism response) in the sweet energy	however the reterior method where the three transfer the three party.
Revolving Cash Accounts	9114	Mark 10.2 silver a constructed of Anni Art 28 April 10 decrease and the Section 4	Annual Color
Investments (at cost)	9120	And the state of t	***************************************
Accounts Receivable	9130	referenti konsikkkommune (h. hékkepe Se Har kommune mes M. konskj pro-	
Due from Other Funds	9140		Zarandara radionale metromeru alima (2 vil 54 VII bil vil VII dendrik memereka meletar elektra (2 vil 54 VII bil vil 14 v
Student Loans Receivable	9150	настология на выправление выправление выправление в подокращения в	амиливото в типова, торожене готором на встои вистема.
Inventories, Stores, and Prepaid Items	9200	N.S. Corress And Correspondent Art Marke Aprillable in construction and Art Marke April 18	artinonal common America (Ing. 2 Inc. of Common March 1984) Artino 2014 Agree to
Inventories and Stores	9210	ologi in tua merena merokan karangan keneralah keneralah berangan berangan berangan berangan berangan berangan	entreamment transfer, to the action while transfer enter the agents ago.
Prepaid Items	9220	Limiter (1884) Art Science Source (1997) Limiter (1884) Art (1883) Art (1884) Art (1884) Art (1884) Art (1884)	
Fixed Assets	9300	1985 oliva misema kakasan na mana minima 1985 oliva ya ya ya ya ya ya ya kana ka kana ya mana ya kana ya kana y	<u> </u>
Sites	9310	namantanama (16 Mt tara) (16 tara) and an anamanama (16 tara)	arramedoricals (A. A. Marian and A.
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321	o obasoko ili ili ososo (1925 a. s. s. a. populi ili ose il ili ose (1934) (1934) (1934).	минического стори в настину преседенству с то и и под
Buildings	9330	rannon (Ph. Saskunga), Indonesia annon annon (m. San Sannon) ( <u>m. m. m. m. m. da</u> na) a	Annual Control of the
Accumulated Depreciation Buildings	9331	о марти вывеля 19-15 (добобы и 1958 година на правать сечено (1966 году в 1969 году.	<ul> <li>19-19-15 годинальна вичения вичения в туту судов в кура в приводительна.</li> </ul>
Library Books	9340	and white the Self Library Commission and another Street Self edge for assessment and decimal a	40.44-2-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1
Equipment	9350	Anana mining (1952) 11 - 3 1111 12 4 4 4 4 4 4 4 4 4 4 4 4 1 1 1 1	annoning and a fine peak cope for the comment of the Zone where he had subseque
Accumulated Depreciation Equipment	9351		N. C. Santalan (A. C.
Work in Progress	9360	######################################	***************************************
Total Fixed Assets	************************************	постоя выполнительного в подотнение выполнительного общения выполнительного выста выполнительного выстиченительного выполнительного выполнительного выполнител	абы назначиничныму стра одаго напанана устаналего
OTAL ASSETS	212120 a.v. 1999 (1992 (	0	

Proprietary Funds Group

**Annual Financial and Budget Report** 

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

**COMBINED BALANCE SHEET**For Year Ended June 30, 2014

District ID: 520

		61	69
	CA	1	Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			<u> </u>
Current Liabilities and Deferred Revenue	9500	is portus de elementar e de primero por el portue de elementario por que della la media	риментиму муралда в вене навычениями полуше в одна в кального н
Accounts Payable	9510	95° - 27 x 5 x 5 x 5 x 5 x 5 x 5 x 5 x 5 x 5 x	emine inige ii interni retekeeniminin miste terit terit terit een met miste inige
Accrued Salaries and Wages Payable	9520		6004 (при населения портавления на въздения на населения на пред
Compensated Absences Payable Current	9530	kanakha antiik kara qiirka ahaandaa anakaa tikki kikki kikki ahad ahaa aa aanaa kanakhi ka ka	temmer i median mettan etamerte pertenan menana etamete etametar temete metanerte erre de erre de erre de erre
Due to Other Funds	9540		en entre eine en e
Temporary Loans	9550	adambi u dag Lukumana bankanana bibban bibahan manananan ananda da misa	manandan kalancika kiki kiki sakarrahan mikandan danan kiki kiki kiki basi 1824 asar man
Current Portion of Long-Term Debt	9560		r securit rand consideration of classical and California Warden Safetiment community of the ma
Deferred Revenues	9570	1 m 1 h 1 h 1 h 1 h 1 h 1 h 1 m 1 m 1 m	managan kada ana ka Si ang kantana kanananan danandar ka kida Si Sari (1970). Saranan
Total Current Liabilities and Deferred Revenue	COST. There are a work to a second to a		
Long-Term Liabilities	9600	the control of the co	· · · · · · · · · · · · · · · · · · ·
Bonds Payable	9610	NORNO PERERONAL COMMUNICATION NEPERTRANSCOLO COMPANION (CONTRACTOR SELECTION)	namanan akan Ada (1864) 1864 kan manakan manan akan ana akan kata kelebera kelebera kelebera kelebera kelebera
Revenue Bonds Payable	9620	is timed in the section is a section of the control	e e entres e manifimant, and enterares community of allowers
Certificates of Participation	9630	ta entre tumornet som ott sette kom ett komburur marinamet advate et för etnim i s	rando francio de glego primo rarmondolos de rarefeladas e fil a elemento ram
Lease Purchase of Capital Lease	9640	***************************************	**************************************
Compensated Absences Long Term	9650	keen kuurus maa maka da uu maa uu mik maa adama uu maadka da da da ka ka ka ka asa ka uu ka maa uu maa ka	demonstrative of the control of the
Post-Employment Benefits Long Term	9660	12.562.53 na nagaminina a vinnin inn na 14.152.534 a priiginin iligii innin 17.2.252 na na	\$100 may 100 ma
Other Long-Term Liabilities	9670	vosii lotsipin liistinilelen () ( dovosti lopnii ii imiliistinistii) ( covosti i= 1	чилын алмалы, о том ангалага часталага (а. б. а. а. а. а.
Total Long-Term Liabilities		0	
TOTAL LIABILITIES	968	0	

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

**COMBINED BALANCE SHEET**For Year Ended June 30, 2014

District ID: 520

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710	<ul> <li>Слова на применения применения в чествения применения применения по применения по применения при</li></ul>	
NonCash Assets	9711	494 oktorikalistyrinisisi i 1855 yr. prossprints batalost (4 mm - 1775 % 1944 okt (1944 okt (1944 okt (1944 okt	Andrews Name of Community of the Part New York of Washington (Name of Community). A
Amounts Restricted by Law for Specific Purposes	9712	mente des habet en en el Elle auto en el ennemen el sond en elle auto-la des de sond en en en en	
Reserve for Encumbrances Credit	9713	referent 1525 far far fram month (Artholy far Set Vertigar) and construction (Artholy	180 State Manuella de Sala anno Arro d'Ante de Sala Sala Anno Ante de Cara de Sala Anno Ante de Cara de Cara d
Reserve for Encumbrances Debit	9714	<ul> <li>11.75 с 10.00 Состоя применять применять поддержание подприменя под применять подприменять подприменать подп</li></ul>	erroma (alabans telskala etterantes telskomming sop skellet (mit alahen sa talahen
Reserve for Debt Services	9715	had the fact and an area to a defendence because the beautiful and a consequence of the early has	att deken den men dem met der konner (å). I men den men men konsken e
Assigned/Committed	9754	and the state of t	TO STANDON A COMMENT AND A STANDARD OF THE STANDARD AND A STANDARD AND A STANDARD AND A STANDARD AND A STANDARD
Unassigned	9790	1995 bilakan mana dalah mas kata tahun 1996 bilang	d de tratamina in comunication de de de tratamina de la compansión de la c
Total Reserved Fund Balance	CONCERNION CONTRACTION CONTRAC	0	C
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	** 1885 (Common Common St. 1885 (Comt.)   1885 (Common Common St. 1885 (Common Common St. 1885 (Common St. 188	eld to a color to the color of
Restricted Fund Balance	9752	100 monor ii ilayiniya halionoo doolilala inibixibaani i malooq	Darring in the street of the s
Committed Fund Balance	9753	niini iirindaindas kainis ka ka kera atamininkad kinnuvande airi ki 1825.	anden in interdeden inderden in A. Selveral, de Francisco in instruction de Austria A. A.
Assigned Fund Balance	9754	Ti sa na amang maggala minginina. In 1971 SSS Sasawaka kakakaka kagimiya sa mingini	***************************************
Total Designated Fund Balance	- 24 - 14 - 14 - 14 - 14 - 14 - 14 - 14	0	Annual / (2 Annual Annu
Uncommitted(Unrestricted) Fund Balance	9790	er er en senson sameramen se emil 2. 2227 er en en eses samenamen med en 2.227 eze	, , , , , , , , , , , , , , , , , , ,
Other Equity	9800	ara o ma sumbarra 2020 se e brom do sassos problemas (o 2000)	улькый павлен в массолунах, баста пользеных переделеный пользования
Contributed Capital	9810	of administratives from No. 257 states	and distributes the conditional distribution and an extension of the State State State (State State State State
Retained Earnings	9850	наприя часто се се стана и прина попори се	антический сим в раздел на применения выправления в применения в приме
Investment in General Fixed Assets	9890	anna Andria (Anga Sagaran anna Anna Anna Anna Anna Anna Anna	NAMES OF A STATE OF THE STATE O
TOTAL FUND EQUITY	**************************************	0	0
TOTAL LIABILITIES AND FUND EQUITY		O.	ົ

#### Fiduciary Funds Group

#### Annual Financial and Budget Report

#### 70 Trust Funds

#### **COMBINED BALANCE SHEET**

For Year Ended June 30, 2014

District ID: 520

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	Ì
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								ļ
Cash:		×*************************************	***************************************		Var 2000	· · · · · · · · · · · · · · · · · · ·			
Awaiting Deposit and in Banks	9111	P (	Anna da ana kaominin'i Aona ao	a tan banna da mana akeban dan Sada a a manaka a sama	And the second of the Section of the second	e transferior and a second and a	Y == 1.1	** ***********************************	
In County Treasury	9112	357,587	43,511	510,181	23,776	***************************************		2-17/	*************************
Cash With Fiscal Agents	9113	ekolululululukisissis interviolusyona	эмгичиги год тагалгына шангусусу	enstellatiniste saars (1507), vargeniers tat	менен менен менен и при при при при при при при при при п		www.com.icearioseanicariores	2007 Doors of the first transfer that are the 2017 of 1	
Revolving Cash Accounts	9114				**************************************	11 to 11 to 12 to 14 to 15 to 16	\$	***************************************	\$44. \$ = \$40.05 \$ \$10.05 \$10.05 \$10.00 \$10.0
Investments (at cost)	9120	rotas no meninas isoteleteletele (v. 2022/212/16)	актекпетельску пункцияты петенту ста	erikasi naman menengan menengan menengan penengan penengan penengan penengan penengan penengan penengan penengan	energia (1999). De la llara letta (1991) il la constanti (1991).	Slocki (deli ipppixiaipipidipixipixida)	POSTONIE II IONE INGERERIE IEROEVEN (E	SPORTS CONTRACTOR CONT	STREET,
Accounts Receivable	9130	66,265	59	\$\$\$\$\$\$\$\$\$	9,905				591,501
Due from Other Funds	9140		AND THE RESERVE TO SERVE THE PROPERTY OF THE P	\$44.46m6.444.44m6.14m6.17.11.11.17.71.24.24.14.14.11.11.	>=====================================	***************************************	y 5c ( <sup>5</sup>		551,50
Student Loans Receivable	9150		\$40.500.65550; turning management (55.50%) metalogic	\$1.00 mm	Control of the second s		S	**************************************	· Vancoura Academica (A.) Academica (A.)
Inventories, Stores, and Prepaid Items	9200	*******************************		\$ 1,25m52415 ====================================		**************************************		25-74-5-6-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0-0	
Inventories and Stores	9210	la exercia menonoro, a consistente al establismo de	et et etwik de er i et et ewe etwe etwe etwernette jougen, en je e	eranii ilmimatiwojno, e il innaianieno ame	e Program in Children i Berthart (1915) (1915)	isosa il ipia isisestes iloitesestes soci	t isto taminamaistrianas (as tacasa) (a	oloci chi ki tas tatilosi torsi si sost sassi), sigsa sele	Sakus ortaientatinins (ost 505,005,000,005,00
Prepaid Items	9220	**************************************	***************************************	***************************************	***************************************	· · · · · · · · · · · · · · · · · · ·		A	
Fixed Assets	9300		tion of the section of the section of the section of the	еви выели всем и и научального сърс	Se terminal de l'obsession de servicion de la contrata de	***************************************	van usanen harabeasiststalisisissa	r in certain continue and morth of the central of	processioner has 2000 as a recommendation
Sites	9310		**************************************	*** * * * * *		***************************************			AN American de la Companya de la Com
Site Improvements	9320		***************************************	984 · · · · · · · · · · · · · · · · · · ·		A 1 MA 18 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	No. 10. A. 10. A	***************************************	yme
Accumulated Depreciation Site Improvements	9321	N-14-1	P-8			N. N		· · · · · · · · · · · · · · · · · · ·	der til 1973 i det stord skrimmer i meder i når med året til
Buildings	9330	***************************************	Scholarski samoni nemity po asy anasy anasis		**********************************				agains are an experience of the experience
Accumulated Depreciation Buildings	9331	Solvent aurous arrangement of the			en de la	BIN BERNE (MANTEL AND LOWER CONTRACTOR BASES)	enterinite titropionopialiticaliticalitical	and a substitution of the state of the substitution is a substitution of the substitut	A (Netto (PE) Do Love e renesal a temperatura
Library Books	9340	**************************************	114 1114 1111 1111 1114 1114 1114 1114	N 1 1 1 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	***************************************		nana i , immi mgaga ,/imia xkwiwania mi ,		
Equipment	9350	n. Arvarrans and kandelaa arvarrans (k. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.	AMESTICIES INTESCI, SENS HERE A INSTITUTION.	o Nord Brown in department of the control of the co	antender (1916) (1916) (1916) (1916) (1916)	ationet - 1450 productor it address in interference	isemini ventsiyanasan menanen	егантальну менульных периоденнях чентования все	260 с 573 жез сылгини шишены гез
Accumulated Depreciation Equipment	9351	ar and define A column and a column develope of the Armed All Parties and a column developed	e Promonente d'Archie Andrew Construence de La character de La character de La character de La character de La	de A	**************************************	***-**		· · · · · · · · · · · · · · · · · · ·	***************************************
Work in Progress	9360		***************************************	\$ \$1 and \$1 and \$2 and \$2 and \$3 and			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		556,657,714,000,714,000,700,400,400,400,400,400,000,000
Total Fixed Assets		0	0	0	0	0	0	0	
TOTAL ASSETS	<b>†</b>	423,852	43,570	510,181	33,681	0	0	0	591,501

#### Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 520

		71	72	73	74	75	76	77	79
Description	CA	Associated Students	Student Representation	Student Body Center Fee Trust Fund	Student Financial Aid	Scholarship and Loan	Investment	Deferred Compensation Trust Fund	Other Trust Fund
	(Object)	Trust Fund	Fee Trust Fund		Trust Fund	Trust Fund	   Trust Fund		
LIABILITIES									
Current Liabilities and Deferred Revenue	9500	and the second section of the sectio				A	Admir American Andrews	3 No. 3 a * 5 a * 6 a *	
Accounts Payable	9510	82,481	embara yang manima ing manaya yang sayana yang sayang sayan	19,282		***************************************	***************************************	***************************************	32,679
Accrued Salaries and Wages Payable	9520	***************************************	5000 (A.A.A. A	200.000.00°		*** 5.00 10*	\$1 Hd		02,010
Compensated Absences Payable Current	9530	version, et oueveloren (v. 11112) (1. 22		/*************************************	***************************************	***************************************	***************************************	**************************************	**************************************
Due to Other Funds	9540	авленивання памету, ученняви с	ав и робоматованетеля привозородь у оснавору	2019 Г. П. Сентенна папенен се под 300 г. на	management and all all and a second a second and a second a second and	A. Society of the selection of the selec	.elekselle in die independente.	eta fi kumbara danar baran propinsi suna a sasar mek	546,404
Temporary Loans	9550		**************************************		***************************************	1000 10		***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Current Portion of Long-Term Debt	9560	unigas mangang sa	кето (16 был основни пыним пынуу дажку газак кылы	во вете в пъсъв потъв потвинен въстъръ до с	estatus arte mas (teatest) estatus attatat (teatest a	1800 (1886-ж. год стойн эмэг хэргэг годог годог).	Nove the parameters are an arranged a second and second and second and second and second and second and second	Serie well-meremposens er en volvour en velocete een	eren errete, kaharan eren errete.
Deferred Revenues	9570	184,759	18,389	73,358	· · · · · · · · · · · · · · · · · · ·	**************************************		11111111111111111111111111111111111111	1,879
Total Current Liabilities and Deferred Revenue	~~~\$\dagger	267,240	18,389	92,640	0	0:	0	0	580,962
Long-Term Liabilities	9600	······································	XXX	**************************************			220,000,000,000		000,002
Bonds Payable	9610		***************************************	***************************************					· · · · · · · · · · · · · · · · · · ·
Revenue Bonds Payable	9620	Number (1997) (1 security is asset asset as to a surface	de a sus summiners mentre de la cumula de la comencia del la comencia de  la comencia de  la comencia de  la co	Colonia di Colonia di Barrio di Albardo (1995), e di Barrio di Albardo (1995), e di Barrio di Barrio di Barrio	применен повет почения и привения почен да з	Destroy and a transfer of the control of the contro	as tivitas Ethorniusias (195555) (2016).	ewood elle voorden heers heele gebeelde voor die een heer hee	error dad eta di Aragonia kananariarra e
Certificates of Participation	9630			Prof. The control of the management of the control		Zeres zeroszen es es estere warra er es escere eg eg es e	***************************************	~ · · · · · · · · · · · · · · · · · · ·	
Lease Purchase of Capital Lease	9640	n termen med a versu as ressulta a version a que	· II IN I SAMITAN IN INTONONA AMBIN'I AND IN ILANG IN ILA	andreaman misms essent to base reasonal	ses recepted occurs manufacturer recept to you.	Tealures (each the terrescope decided for	Havatavotata tertelekteyet (1979, 1979)	endone in isologologo (15 2000) i incluido in incluido (15 2000).	manus programmes de constitues
Compensated Absences Long Term	9650	***************************************							**************************************
Post-Employment Benefits Long Term	9660		**************************************	***************************************	harry and the control of the control	\$ 1105,014 \$1005,011 \$111 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		\$\$\$\text{\tin}\text{\tin\tinte\text{\text{\text{\text{\text{\text{\text{\text{\text{\tin}\tint{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\text{\texitt{\text{\text{\text{\ti}\tint{\tintet{\text{\text{\text{\text{\text{\text{\texi}\	
Other Long-Term Liabilities	9670				*		Annual Company of the Section of the		A continuous Accordance Source (See Francisco)
Total Long-Term Liabilities		0	0	0	0	0	0	n	
TOTAL LIABILITIES	968	267,240	18,389	92,640	0	0	0	n	580,962

#### Fiduciary Funds Group

**Annual Financial and Budget Report** 

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 520

	CA	71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation	79 Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY						1,401,4110	Trustruitu	Trust i dilu	HUSTFUNG
Fund Balance Reserved	9710	\$ \$40 P\$ \$ \$ \$ \$ \$ \$40 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$					**************************************		
NonCash Assets	9711				*************************		Section of the sectio		y to a . w c y a - w y a - c
Amounts Restricted by Law for Specific Purposes	9712	Patatan (1990) (1990) (1990) (1990) (1990)	andres and the contract contract to the third termination of	**************************************	and the second section of the section of t				
Reserve for Encumbrances Credit	9713	***************************************	***************************************		***************************************		***************************************	2444 - 1941 - 1942 - 1944 - 194	Not be Normales and 12, 14 feet New Met of Normales
Reserve for Encumbrances Debit	9714	State State of the Better (SSV) in the Hillery	ARSTROPOS CARISTINIES DE COMESTANTA	on meets seed typeransasements (see see	kkii ilmakai talli ilalakaalaisi olet	o in the international control of the control of th		denni minimize (1975) is miseminimize (1975) i	ananan (m. 1.) mayan ara a ara a ara a
Reserve for Debt Services	9715		***************************************	***************************************	ennes energy of comments and a contract of a garage		North Commence of the Section of the	***************************************	
Assigned/Committed	9754	STATES IN THE PERSONNEL OF STATES AND STATES OF THE C	viitari voos (2, , ere e varity tsire (1, ), e, i it italiiliik	a tatanggay entrepay ing ay interfall scot.	Campus Burston, andarament for these, .			ereta sociones (1965) il soco sestimos (1995).	o nama anamana historia (1661 a na nationale 61 ka nam
Unassigned	9790		A		48 Marsh 48 May 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 1944 - 194	***********************		**************************************	A
Total Reserved Fund Balance	O 1/4/	0	0	0	Λ	0	0	n	
Fund Balance (GASB 54)	9750				0			U	0
Nonspendable Fund Balance	9751	e Martin and a standard and the first of the National Annie and	erman (1955 5 ) (	***************************************		\$			****************
Restricted Fund Balance	9752	The state of the s	PATRODUS EL EL SESENEER ARRESTANTE EN TRACE, ESTE EN EL EN ERPENSAN	erecessor con remainment of the first feet of	and the State of the State of the State of State	te the Statistical description of the Series	ranan masan 2005 isasi wasan atta i	anesist to the engagery characters (1) as	GARBERT BASSA ISAN SAN ARABITA I
Committed Fund Balance	9753		***************************************		***************************************				······································
Assigned Fund Balance	9754		ost is contain the entropy, a constitution that is	D-20 годинати в наводительной полительной полительной полительной полительной полительной полительной политель	arsersyst o nerson mennas i distantació	Sea merceneris de Ses comunicacións com	Secretary Control of Secretary of the second	Service and same same service and the service	mananamasan da kananan miningsa d
Total Designated Fund Balance		0	0	0	Ω	O	0		
Uncommitted(Unrestricted) Fund Balance	9790	156,612	25,181	417,541			<b>U</b>	U	U
Other Equity	9800		20,101	711,041	· · · · · · · · · · · · · · · · · · ·	Y		***************************************	
Contributed Capital	9810			*************************	***************************************			***************************************	
Retained Earnings	9850	Policina animanina anto ang <sub>Mali</sub>	Andriana, Andriana, and Andriana, An	STREET, PROPERTY OF STREET, ST	33.681		Ференция и принципальный предоставления предоставле	Contract the trace of the contract of the state of	totoeto tamananane receptus,
Investment in General Fixed Assets	9890		1945 1941 9 5 11 11 11 12 13 5 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	***************************************	00,001		19 Julius sastuus seesta saatuus tuoning (1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		10,539
TOTAL FUND EQUITY		156,612	25,181	417,541	33,681	0	^		***************************************
TOTAL LIABILITIES AND FUND EQUITY		423,852	43,570	510,181	33,681	0	0	0	10,539 591,501

#### **Annual Financial and Budget Report**

#### SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 520

		Fund S11	Fund S12	Fund S10 Total	
	Object	Unrestricted	Restricted	General Fund Actual	
Description	Code	Actual	Actual		
Federal Revenues	8100				
Forest Revenues	8110	2,104		2,104	
Higher Education Act	8120	zzalen hardetek kika tearraria irri izaza 2011. a	1,471,144	1,471,144	
Workforce Investment Act	8130		63,065	63,065	
Temporary Assistance for Needy Families (TANF)	8140	enzeminy it tiny servingsymmetric minimization in serving	CONTRACTOR	·	
Student Financial Aid	8150	- · · · · · · · · · · · · · · · · · · ·	***************************************	0	
Veterans Education	8160	8,533	***************************************	8,533	
Vocational and Technical Education Act (VATEA)	8170		1,201,957	1,201,957	
Other Federal Revenues	8190	633,805	2,759,843	3,393,648	
Total Federal Revnues	8100	644,442	5,496,009	6,140,451	
State Revenues	8600				
General Apportionments	8610			0	
Apprenticeship Apportionment	8611	30,163,946		30,163,946	
State General Apportionment	8612	98,190		98,190	
Other General Apportionment	8613	401,568		401,568	
General Categorical Programs	8620	601 (1888-1974) - 1970 (1874-1984) - 1984 (1888-1984) - 1984 (1888-1984) - 1984 (1888-1984) - 1984 (1888-1984)			
Child Development	8621	EINITENNINTEN AND IN AMARINA INITENTAND D INC	маги наповородов возменивана возор з	0	
Extended Opportunity Programs and Services(EOPS)	8622	Adriche hay has some advantagement and have been been been been been been been be	1,956,220	1,956,220	
Disabled Students Programs and Services(DSPS)	8623	anternation of the property of the second of	1,544,978	1,544,978	
Temporary Assistance for Needy Families (TANF)	8624		154,457	154.457	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		569,840	569,840	
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0	
Other General Categorical Programs	8627		2,938,323	2,938,323	

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 520

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	15,209,152		15,209,152
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651	İ	İ	0
Other Reimburseable Categorical Programs	8652	W	2,309,435	2,309,435
State Tax Subventions	8670			
Homeowners' Property Tax Reflef	8671	455,306	T-P- RESERVE	455,306
Timber Yield Tax	8672	719	**************************************	719
Other State Tax Subventions	8673		Anno anno an Andrew Andrew (A. Andrew Anno Anno Anno Anno Anno Anno Anno Ann	0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,345,625	581,715	2,927,340
State Mandated Costs	8685	510,378		510,378
Other State Non-Tax Revnues	8686	ordinarianiani (1990-1912) aristati viden (1991-1991)	EATSISTEELEPPINIPIPIRISSALEESI VAAIHENTS	••••••••••••••••••••••••••••••••••••••
Other State Revenues	8690	5,828,646		5,828,646
Total State Revenues	8600	55,013,530	10,054,968	65,068,498

#### **Annual Financial and Budget Report**

#### SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 520

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810	İ		
Tax Allocation, Secured Roll	8811	48,254,511		48,254,51
Tax Allocation, Supplemental Roll	8812	884,133		884,13
Tax Allocation, Unsecured Roll	8813	4,577,419		4,577,41
Prior Years Taxes	8816	(32,942)		(32,942
Education Revenues Augmentation Fund (ERAF)	8817	(7,005,488)		(7,005,488
Redevelopment Agency Funds - Pass Through	8818			(*,***)
Redevelopment Agency Funds - Residual	8819	1,248,392		1,248,39
Redevelopment Agency Funds - Asset Liquidation	8819.1	117,292		117,29
Contributions, Gifts, Grants, and Endowments	8820	38,900	228,536	267,43
Contract Services	8830			
Contract Instructional Services	8831	119,066	259,009	378,07
Other Contranct Services	8832	235,817		235,81
Sales and Commissions	8840	166,539	•	166,53
Rentals and Leases	8850	215,651	123,017	338,66
Interest and Investment Income	8860	147,414	120,01,	147,41
Student Fees and Charges	8870			177,71
Community Services Classes	8872	166,552		166,55
Dormitory	8873			
Enrollment	8874	23,117,486		23,117,48
Contra Revenue Account	8874.1	(17,071,324)		(17,071,324
Field Trips and Use of Nondistrict Facilities	8875	(11,011,023)		(17,071,024
Health Services	8876		562,340	562,34
Instructional Materials Fees and Sales of Materials	8877	90,257	(108)	90,149
Insurance	8878	00,201	(100)	50,14
Student Records	8879	105,885		105,88
Nonresident Tuition	8880	816,750		816,750
Parking Services and Public Transportation	8881		504,553	504,553
Other Student Fees and Charges	8885	213,207	004,000	213,20
Other Local Revenues	8890	405,709	987,704	1,393,413
otal Local Revenues	8800	56,811,226	2,665,051	59,476,277
otal Revenues		112,469,198	18,216,028	130,685,226

#### **Annual Financial and Budget Report**

#### SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 520

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	11,761	-22 * 1.174 \$24 * 1.444 \$244 \$244 \$244 \$244 \$244 \$244 \$244	11.761
Proceeds of Long-Term Debt	8940	BESTATE STREET CONTRACTOR AND STREET STREET STREET, CONTRACTOR OF STREET	kat emakemenensesseste voorsseken mens	
Incoming Transfers (8981/8982/8983)	898#	258,466	1,932,618	2,191,084
Total Other Financing Sources	8900	270,227	1,932,618	2,202,845
Total Revenues and Other Financing Sources		112,739,425	20,148,646	132,888,071

#### Annual Financial and Budget Report

### SUPPLEMENTAL DATA

#### **Expend by Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 520

I		Salaries and	Benefits	Operating	Capital	Other	Total
I	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	822,634	10,408	21,574			854,616
Architecture and Environmental Design	0200	137,878				***************************************	137,878
Environmental Sciences and Technologies	0300	istatist (1917-1955) (E.S.A.), E.A.A.A. (Helianse) (E. 1955)	ikika ilaikin talan 2000, alai illaksi ilaan kalain 1990, kesi	1,433	attiva attiik arvittik (1860-la va 1970-la valtiva alla valtiva kalivilla va la vitella v		1,433
Biological Sciences	0400	2,092,106	25,907	98,791	·*************************************		2,216,804
Business and Management	0500	1,196,362		7,096	4,796	**************************************	1,208,254
Communications	0600	1,163,260	ыттом жана полотина митолико «Во полоти навическия	2,896	State is decreased annual and seed of 123.75 of the circumstance o	Statisticans at 13,990 1119 compared relationships and a	1,166,156
Computer and Information Science	0700	1,395,361	6,259	2,132	789	***********************************	1,404,54
Education	0800	3,250,385	176,805	33,477	2,162		3,462,829
Engineering and Related Industrial Technology	0900	2,161,698	107,527	346,898	331,906	elia (Harata) (Hadistania karana karana karana karana k	2,948,029
Fine and Applied Arts	1000	2,524,719	37,291	52,701	6,359	NA	2,621,070
Foreign language	1100	1,324,321	POSTO I SCHEMEN PENSOR ESCONOCIO SE PREMIONE PERO	Same entre de la company de la	izaari na sirista suraa isaa saaba qaanai ciasian	escential-relationes are a meaning massian economy	1,324,321
Health	1200	4,729,353	384,320	329,658	360,576		5,803,907
Consumer Education And Home Economics	1300	1,963,494	110,220	179,798	000,070		2,253,512
Law	1400	39,691		186		· · · · · · · · · · · · · · · · · · ·	39,877
Humanities(Letters)	1500	7,423,156	16,938	1,462	1960 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		7,441,556
Library Science	1600	CONSTRUCTOR CONTRACT CONTRACTOR C	133,990	CONTRACTOR OF STATE O	eat INDEX PERSON FOR the state than the first teather than the state of the state o	о так поставления поветнения поступувания.	133,990
Mathematics	1700	5,187,419	24,476	47,055	89,884	· · · · · · · · · · · · · · · · · · ·	5,348,834
Military Studies	1800	EDVIDENCE ED TENTESCOLO SERVICIO PER ESTADO ESTADO ESTADO ESTADO ESTADO ESTADO ESTADO ESTADO ESTADO ESTADO EST	sanastika ama dali selahan angan dasah dan menggalan sebagai	stantika to ori te i inovidentesta tena toria terrorio imitorio	tas is into tac to a college and international persons	dadar u sar iransi ira dalamasa isasi asaa a	0,040,004 
Physical Sciences	1900	2,256,483	156,270	321,582	38,134	ł	2,772,469
Psychology	2000	960,798	A	693	\$\$1111111111411141114114141414141414141		961,491
Public Affairs and Services	2100	1,635,107	6,312	1,597,127	53,709	and the transfer of the transf	3,292,255
Social Sciences	2200	4,322,056	**************************************	2,794		91 940 140 9191 949 110 110 14 14 15 17 945 450 450 450 490 110 110 110 1	4,324,850
ninganis saatabaatan ninininin naan maatan naan marin marin na marin na na na na na na na na na na na na na	3000	POSSERIALIS II ABERBER HEROTOTA (A. A. P. P. L. P. P. L. P. P. L. P. P. L. P. P. L. P. P. L. P. P. L. P. P. L. P. P. L. P. P. L. P. P. L.	PERSONAL PROGRAMMENT NOT SELECTION OF SELECT	de Charles de la mandala de Charles de Carres	s of the Service of the contract of the contra	наличностического правал маслимания деямног	4,324,630
nterdisciplinary Studies	4900	2,125,630	232,543	114,222	88,273	24 - Anni III - III - II - II - II - II - II -	2,560,668
nstruc Staff-Retirees' Bnfts & Retire Incents	5900	CLIANS ELISTERINI ELEMENTA DE LA CONTROL DE			Total in the contract of the c	Striker havosiyoska halloska ikiasoilekalisik	₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽₽
Sub-Total Instructional Activites		46,711,911	1,429,266	3,161,575	976,588		52,279,340
Total Expenditures for GF Activities*		46,874,412	43,219,357	20,925,833	2,727,971	9,058,133	122,805,706

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

#### **Expend by Non-Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 520

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						www.
Academic Administration	6010	SISTSH 1821 IV (VS. Осо на внасъвна антистация с	7,965,587	625,849	55,389	our in it, expense proprietarization proprietarion.	8,646,825
Course and Curriculum Development	6020	tood of the electronic first free section passes, and	341,105	266,165	50,119	S demonstration and the second state of the second	657,389
Academic / Faculty Senate	6030	ом на поводим паканалевчинам чину муровального	185,484	13,990	Escotlando en entrasa por esta escotista escotista escotista esta esta esta esta esta esta esta e	чи вычи вельнымичесть с седымаля с сылы	199,474
Other Instructional Administration & Governance	6090	TT TO CO. TT TO THE TOTAL TO TH	185,772	**************************************	SECOND CONTRACTOR ATTRIBUTES ATTR		185,772
Total Instructional Admin. & Governance		0	8,677,948	906,004	105,508	0	9,689,460
Instructional Support Services	6100						
Learning Center	6110	142,905	308,235	4,570			455,710
Library	6120		1,257,034	131,075	176,661		1,564,770
Media	6130		237,323		***************************************	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	237,323
Museums and Gallaries	6140		\$10 \$44.00		~~		0
Academic Information Systems and Technology	6150					***************************************	0
Other Instructional Support Services	6190					,	0
Total Instructional Support Services		142,905	1,802,592	135,645	176,661	0	2,257,803
Admissions and Records	6200		1,097,754	48,374			1,146,128
Student Counseling and Guidance	6300	The state of the s	4 5 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5				TWO series and was an expression of the series of the seri
Counseling and Guidance	6310	C 22215 15215 15215 1535 1535 1535 1535 1	2,593,054	6,800	***************************************	//s.com//	2,599,854
Matriculation and Student Assessment	6320		827,537	108,415			935,952
Transfer Programs	6330		······································	3,296	a nazi wamani wimiwa, imimiza 505-2014 #50000 a a a amaban		3,296
Career Guidance	6340	\/\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			#111 411 111 411 111 4 111 4 111 4 11 4 1 4 1 4	**************************************	0
Other Student Counseling and Guidance	6390		135,639		##************************************	1 25 2 2 11 11 2 11 11 11 11 11 11 11 11 11	135,639
Total Student Couseling and Guidance		0	3,556,230	118,511	0	0	3,674,741

#### **Annual Financial and Budget Report**

#### SUPPLEMENTAL DATA

#### **Expend by Non-Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 520

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	dobasi a ira i visi vaitavates liastis († 1900) († 1907).	595,345	40,817	11,794	52,001	699,957
Disabled Student Programs and Services (DSPS)	6420	ен и конан калакечкызер (34) коллогия кан	1,279,036	196,388	7,456	10,515	1,493,395
Extended Opportunity Programs and Services (EOPS)	6430	еватичноемом мональных выходы и	1,200,001	97,781	от 2000 г. — Санта Серван обществанием Серве	857,815	2,155,597
Health Services	6440	ы жылықтығы адалуу же еккільне пынк панк екіл	277,015	302,753	1,265	Pode (Good excess в поменя начасное автаналь	581,033
Student Personnel Administration	6450	N N N N N N N N N N N N N N N N N N N	235,587	4,479			240,066
Financial Aid Administration	6460		2,444,714	106,962	2,328	fe beste and a second a common flat and make the flat and flat and best best and best flat and best best best a	2,554,004
Job Placement Services	6470		117,042	5,279		151 52 179, 200, 200, 200, 200, 200, 200, 200, 20	122,321
Veterans Services	6480		71,493	5,639		Andrikov Annonna a annovam Anakamakan a a ankan a an	77,132
Miscellaneous Student Services	6490		34,201	13,163			47,364
Total Other Student Services		0	6,254,434	773,261	22,843	920,331	7,970,869
Operation and maintenance of Plant	6500						, , , , , , , , , , , , , , , , , , ,
Building Maintenance and Repairs	6510		1,194,990	953,984	62,526		2,211,500
Custodial Services	6530		1,299,461	214,750	15,738		1,529,949
Grounds Maintenance and Repairs	6550	\$11.5 m	814,338	387,993	73,876	**************************************	1,276,207
Utilities	6570		5. 50. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5.	2,343,791			2,343,791
Other Operations and Maintenance of Plant	6590	44 Annie Arramanie (m. 12 1. 1912) A rambieb Abrambia (m. 1914)	22,158	59,009	44,895	NOVEMBER 18 NO SERVICE STREET, THE SERVICE STREET, THE SERVICE STREET, THE SERVICE STREET, THE SERVICE STREET,	126,062
Total Operation and Maintenance of Plant	6500	0	3,330,947	3,959,527	197,035	O WALLAND	7,487,509
Planning, Policymaking and Coordinations	6600		1,196,569	1,061,956	1,767		2,260,292

#### **Annual Financial and Budget Report**

#### SUPPLEMENTAL DATA

#### **Expend by Non-Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014 Budget Year: 2014-2015

District ID: 520

		Salaries ar	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						***************************************
Community Relations	6710	labell (поним почино и рессерьщено высоког	474,171	222,459	332	elimani endikembenteritette (15. japonia). Mai	696,96
Fiscal Operations	6720	STREET, STRESTS IN STREET, BY STREET, BY BETTER BY	2,585,031	4,331,590	13,777	entre extensive profession except the same between	6,930,398
Human Resourses Management	6730	. Committee of the Comm	1,456,052	239,612	THE PARTY OF THE P	TTO CTO CTO CTO CTO CTO CTO CTO CTO CTO	1,695,664
Noninstruct Staff Retirees' Benefits & Retirement *	6740	innaista (2014), eta international (2017)	товами возго остройна станасти поматого мусту на в	чануя получання принцення продуству продусти	ISSA SELICATORES ASSOCIATIVA ESTA HARRIA ELES OLIVEREN	"'' (od 50-a omara, reterrit hatari P"'' (og 10-12) (11).	a er montonen er met verenen er men er men er men.
Staff Development	6750	obnomp Schola Steam on the Art Stee Strong Harmon on	15,717	34,951	000 \$ 100 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$ 1 \$	itutaanaanaanaanaanaanaanaanaa, , , , , , ,	50,668
Staff Diversity	6760	**************************************		**************************************	hofuu 150 gi 1 general anna an an haard de baar to tamai see ge	**************************************	
Logistical Services	6770		937,930	395,637	11,882	PASSAGA COMMANDA COMPANIA PASSAGA PASSAGA COMPANIA PASSAGA PA	1,345,449
Management Information Systems	6780	St. Band on Standards and American St. St. Standards and American St. St. Standards and American St. St. St. St. St. St. St. St. St. St.	4,352,327	3,306,190	1,100,603	**************************************	8,759,120
Other General Institutional Support Services	6790		3,084,611	526,412	7,962		3,618,985
Total General Institutional Support Services	6700	0	12,905,839	9,056,851	1,134,556	0	23,097,246
Community Services & Economic Development	6800						, ,
Community Recreation	6810	e en efecte en els este els els faces en els en en els en en els en en els en els en els en els en els en els e	· · · · · · · · · · · · · · · · · · ·	***************************************	2 martin - 1940 (1		
Community Service Classes	6820	16,356	14,482	3,918			34,756
Community Use of Facilities	6830	.,,,					0
Economic Development	6840	18 C S S S S S S S S S S S S S S S S S S	677,213	513,774	7,879	· · · · · · · · · · · · · · · · · · ·	1,198,866
Other Community Services & Economic Development	6890	. A face 1 November 1 (12 S. d. 12 November 1 Anno 1 A Marie 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	161,204	168,951	SANTANA TANÀN MANAGATAN TAON 1981 SANTANA ARABANA TAON	winnender (	330,155
Total Community Services	6800	16,356	852,899	686,643	7,879	0	1,563,777

Noninstructional Staff Retirees' Benefits & Retirement Incentives.

#### **Annual Financial and Budget Report**

#### Annual i manual dila baaget itej

#### SUPPLEMENTAL DATA

**Expend by Non-Instructional Activity** 

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 520

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900					WO	
Bookstore	6910		7,011				7,011
Child Development Centers	6920			(1,040)			(1,040)
Farm Operations	6930		·				0
Food Services	6940		7,011	317	3,058	İ	10,386
Parking	6950		437,262	59,883	64,268		561,413
Student and Co-Curricular Activities	6960	·	1,054,886	924,831	37,808		2,017,525
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,506,170	983,991	105,134	0	2,595,295
Auxiliary Operations	7000						,
Contract Education	7010	3,240	18,099	97		70,685	92,121
Other Auxiliary Operations	7090		215,232	309			215,541
Total Auxiliary Operations	7000	3,240	233,331	406	0	70,685	307,662

#### **Annual Financial and Budget Report**

### SUPPLEMENTAL DATA

#### **Expend by Non-Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 520

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100		375,378	31,589			406,967
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210	t the state is trained the 12 state from a first problem.	в 1841 1164 Удожен под състава папажнун часууун ; ч	1,500	a videnti tetta etata matematika erregie (* 1	256,230	257,730
Tax revenue Anticipation Notes	7220		ли. Запада	į			C
Other Financing	7290	нетодительност полнавана повема чест	моболи веньи импичени водо раздиреер	Sыпеченен (1995) (1966) (причения причения причения причения причения причения причения причения причения прич	ы тыруы жаралы байын такын изген.	alleritetstetskie etst to teststaanser ist havis ver	and the state of t
Total Long-Term Debt and Other Financing	7200	0	0	1,500	0	256,230	257,730
Transfers, Student Aid and Other Outgo	7300			Andrew			
Transfers	7310	San San camman camman Parine St. Sannan St. San Sa Santan cam			11 SZP 1 (Polinicki i morti i morti i morti i konkurkurki k	\$ 100 P 18 P 18 P 18 P 18 P 18 P 18 P 18	· · · · · · · · · · · · · · · · · · ·
Student Aid	7320	Ann ann an Aran Manches ann Alban Ann Ann Ann an Ann an A	Anna Anna Anna Anna Anna Anna Anna Anna	***************************************	** ** * * * * * * * * * * * * * * * *	284,719	284,719
Other Outgo	7390				Let Let that the description of the Section Control of the Section Sec	7,526,168	7,526,168
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	7,810,887	7,810,887
Sub-Total Non-Instructional Activites		162,501	41,790,091	17,764,258	1,751,383	9,058,133	70,526,366
Total Expenditures General Fund: activities *		46,874,412	43,219,357	20,925,833	2,727,971	9,058,133	122,805,706

 <sup>\*</sup> Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

#### Budget Year: 2014-2015

#### **Gann Appropriations Limit**

#### **GANN Report**

DISTRICT NAME: KERN

I.	201	4-2015 Appropriations Limit:			
The state of the s	A.	2013-2014 Appropriations Limit:	стольный пактионативательный в добого в выполнения	KIIKIN NOOTII SEN DOGGAA LA GOGG	\$125,129,696
<5mm;	В.	2014-2015 Price Factor:	0.9977	oold Schill (2006) (George George Gelen)	escentis nestrituta e tatalegació ejecesori
	C.	Population factor:	PROPERTY OF CARACACACACACACACACACACACACACACACACACAC	IIVA - III. aas een aantama an araa aan a	enament natural in terms (Colonialis) materia
SUSTAINISU	1301000	1. 2012-2013 Second Period Actual FTES	18,187.82		naran tawa in National Asia na manaka kacamatan menenin
	T DESCRIPTION OF STREET	2. 2013-2014 Second Period Actual FTES	18,701.25	itanas is esta primero segundo de constituido	ent enternal state in the state of the state
**************************************	18211-157511	3. 2013-2014 Population change factor (C2/C1)	1.0282	Successive describer of a successive of the succ	or activity in the activity of the control of the c
4570-7445	D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)	epitulises (8 il 18 (507)), la escala estat intervalue (19 il princips (18 il 18 )	WWW.S.Philosophia.com.c.	\$128,362,439
	E.	Adjustments to increase limit:			7.1.3,302,100
		1. Transfers in of financial responsibility	anakan kata da sasa na manakan manaka katan da katan mana 11 a 2 km palaman mbana	\$0	ner ti 25 - 24 m. m. m. m. m. m. de 4 m. 4 m. e 4 de de met
		2. Temporary voter approved increases	P. C. Stand Transaction of Commission States Services and States Services States Services and Commission and Co	0	
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		3. Total adjustments - increase	THE THE PARTY OF T	*******************************	0
		Sub-Total (D + E.3)			\$128,362,439
	F.	Adjustments to decrease limit:	***************************************		**************************************
**********	Ì	1. Transfers out of financial responsibility		\$0	min the end of the end
		2. Lapses of voter approved increases	***************************************	0	THE STATE OF STREET AND ADDRESS OF THE STREE
		3. Total adjustments - decrease			0
	G.	2014-2015 Appropriations Limit (D + E.3 - F.3)		**************************************	\$128,362,439
II.	201	 4-2015 Appropriations Subject to Limit:			
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	enninninninninnin kirkiri kunin 2 mil 25 (5) ji ji ji ji ji ji ji ji ji ji ji ji ji	. 60 - 5 - 5 0 0 - 5 0 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5 1 5	43,330,092
	В.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			459,108
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	C.	Local Property taxes	\$ 11 x 11 x 11 x 12 x 12 x 11 x 11 x 11		51,180,760
	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
	F.	Interest on proceeds of taxes	New Transfer Control of the Control	***************************************	115,000
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates	\$4.400mm4m4m4m4m4 1252 1.6125 1.75 100 54 54 55 00 54 54 50 00 54 50 00 54 50 00 50 50 50 50 50 50 50 50 50 50	\$ 1777 \$ 4 may 200 may 200 a result to the second	0
***********	Н.	2014-2015 Appropriations Subject to Limit		· . Timbe e i e i e i e i e i e i e i e i e i e	\$95,084,960

#### Governmental Funds Group

Annual Financial and Budget Report

#### 10 General Fund

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### **General Fund**

	Object	Fund:	: 11	Fund	: 12	Fund:	10
	Code	UNRESTRICTE	D SUBFUND	RESTRICTED	SUBFUND	TOTA	<b>NL</b>
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	644,442	653,303	5,496,009	4,800,642	6,140,451	5,453,945
State Revenues	8600	55,013,530	53,015,904	10,054,968	9,140,173	65,068,498	62,156,077
Local Revenues	8800	56,811,226	56,579,107	2,665,051	2,189,594	59,476,277	58,768,701
Total Revenues		112,469,198	110,248,314	18,216,028	16,130,409	130,685,226	126,378,723
EXPENDITURES:							
Academic Salaries	1000	44,138,074	44,157,102	2,580,135	2,680,851	46,718,209	46,837,953
Classified Salaries	2000	18,504,115	22,503,327	5,525,373	6,979,692	24,029,488	29,483,019
Employee Benefits	3000	17,303,046	18,713,329	2,043,026	2,413,396	19,346,072	21,126,725
Supplies and Materials	4000	1,752,423	2,270,976	1,362,614	625,878	3,115,037	2,896,854
Other Operating Expenses and Services	5000	15,449,997	13,646,264	2,360,799	2,382,243	17,810,796	16,028,507
Capital Outlay	6000	1,511,893	2,041,383	1,216,078	932,228	2,727,971	2,973,611
Total Expenditures		98,659,548	103,332,381	15,088,025	16,014,288	113,747,573	119,346,669
Excess /(Deficiency) of Revenues over Expenditures		13,809,650	6,915,933	3,128,003	116,121	16,937,653	7,032,054
Other Financing Sources	8900	270,227		1,932,618	479,331	2,202,845	479,331
Other Outgo	7000	7,572,756	7,499,584	1,485,377	1,147,744	9,058,133	8,647,328
Net Increase/(Decrease) in Fund Balance		6,507,121	(583,651)	3,575,244	(552,292)	10,082,365	(1,135,943)
BEGINNING FUND BALANCE:				***			
Net Beginning Balance, July 1	9010	25,526,565	31,371,959	8,114,367	12,692,337	33,640,932	44,064,296
Prior Years Adustments	9020	(661,727)		1,002,726	İ	340,999	, ,
Adjusted Beginning Balance	9030	24,864,838		9,117,093		33,981,931	
Ending Fund Balance, June 30		31,371,959	30,788,308	12,692,337	12,140,045	44,064,296	42,928,353

#### Governmental Funds Group

#### Annual Financial and Budget Report

20 Debt service Funds

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

**520** KERN

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### **DEBT SERVICE FUNDS**

	Object Code	Fund	: 21	Fund	d: 22	Fund	: 29
		BOND INTE	REST AND	REVENUE BO	ND INTEREST		
		REDEMPTI	REDEMPTION FUND		PTION FUND	OTHER DEBT S	ERVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	95,383	•		i		
Local Revenues	8800	40,534,440	37,228,973		ļ	1,059,952	407,173
Total Revenues		40,629,823	37,228,973	0	0	1,059,952	407,173
Other Financing Sources	8900			· · · · · · · · · · · · · · · · · · ·			
Interfund Transfers In	8981			i	Ì	2,251,709	8,413,760
Other Incoming Transfers	8983	22,871,057	ľ	·		_,,,,,,,,	5,110,100
Total Other Financing Sources		22,871,057	0	0	0	2,251,709	8,413,760
Other Outgo	7000						-,,,,,,
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	50,114,912	24,135,000				
Debt Interest and Other Service Charges	7120	9,070,584	12,950,499			30,700,030	22,756,816
Transfers Outgoing	7300 & 7400					5,939	7,785,047
Reserve for Contingencies	7900					,,,,,	7,1.55,1.1.
Total Other Outgo	7000	59,185,496	37,085,499	0	0	30,705,969	30,541,863
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(36,314,439)	(37,085,499)	. 0	0	(28,454,260)	(22,128,103)
Net Increase/Decrease in Fund Balance		4,315,384	143,474	0	0	(27,394,308)	(21,720,930)
BEGINNING FUND BALANCE:							(,,,
Net Beginning Balance, July 1	9010	18,779,375	23,094,759	i	o	66,940,405	39,546,097
Prior Years Adustments	9020		· · · · · · · · · · · · · · · · · · ·				,,-
Adjusted Beginning Balance	9030	18,779,375		0		66,940,405	
Ending Fund Balance, June 30		23,094,759	23,238,233	0	0	39,546,097	17,825,167

#### Governmental Funds Group

#### Annual Financial and Budget Report

#### 30 Special Revenue Funds -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### Special Revenue Funds

	Object	FUND	: 31	FUN	D 32	FUNI	O 33
	Code	воокето	RE FUND	CAFETER	RIA FUND	CHILD DEVELO	PMENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			1		630,674	203,892
State Revenues	8600					1,096,478	1,907,276
Local Revenues	8800					41,484	
Total Income		0	(C	0	0	1,768,636	2,111,168
Expenditures							
Academic Salaries	1000					· [	
Classified Salaries	2000					1,534,123	1,633,847
Employee Benefits	3000			[		639,656	807,220
Supplies and Materials	4000			 		79,902	112,134
Other Operating Expenses and Services	5000			]	•	71,336	69,473
Capital Outlay	6000					] ] 1,117	, ., .
Total Expenditures	January	. 0	0	0	0		2,622,674
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0		(511,506)
Other Financing Sources	8900					945,502	518,318
Other Outgo	7000					7,380	6,811
Net Increase/(Decrease) in Fund Balance		0	0	0	0	380,624	1
Begining Fund Balance:		·			, , , , , , , , , , , , , , , , , , ,		
Net Beginning Balance, July 1	9010		0		0	(350,619)	30,005
Prior Years Adustments	9020					(555,510)	00,000
Adjusted Beginning Balance	9030	0	·	0		(350,619)	- Carlotanarona to mon.
Ending Fund Balance, June 30		0	0	0	0		30,006

#### Governmental Funds Group

#### Annual Financial and Budget Report

#### 30 Special Revenue Funds -- Part 2

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

**520 KERN** 

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### **Special Revenue Funds**

	Object	FUNE	): 34	FUN	D 35	FUND	39
	Code	FARM OPERA	FARM OPERATION FUND		PROJECT FUND	OTHER SPECIAL I	REVENUE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							·
Federal Revenues	8100					 	
State Revenues	8600						
Local Revenues	8800		]			12,427	17,600
Total Income		C		0	0		17,600
Expenditures	<del> </del>						
Academic Salaries	1000		   				
Classified Salaries	2000						
Employee Benefits	3000			i I		.	
Supplies and Materials	4000		<u>[</u>				
Other Operating Expenses and Services	5000					37,909	108,450
Capital Outlay	6000					]	100,100
Total Expenditures		0	(	0	0	37,909	108,450
Excess /(Deficiency) of Revenues over Expenditures		ō	C	0	0	(25,482)	(90,850)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	(	0	0	(25,482)	(90,850)
Begining Fund Balance:						, ,	
Net Beginning Balance, July 1	9010		0	ŧ	0	276,990	251,508
Prior Years Adustments	9020					210,000	201,000
Adjusted Beginning Balance	9030	0		0		276,990	
Ending Fund Balance, June 30		0	0	0	0	251,508	160,658

#### **Governmental Funds Group**

#### **Annual Financial and Budget Report**

#### 40 Capital Projects Funds

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### **Capital Projects Funds**

	Object	FUN	); 41	FUN	D 42	FUN	D 43
	Code	CAPITAL QUTLAY	PROJECTS FUND	REVENUE BOND CO	NSTRUCTION FUND	GENERAL OBLIGATION BOND FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				<del> </del>
Federal Revenues	8100						
State Revenues	8600	11,118,862	4,585,556	·			
Local Revenues	8800	382,482	350,157				
Total Income	***************************************	11,501,344	4,935,713	0	0	0	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	399,764	443,441				
Employee Benefits	3000	154,936	171,493		į		
Supplies and Materials	4000	55,209	15,900		30 30 30 30 30 30 30 30 30 30 30 30 30 3		
Other Operating Expenses and Services	5000	1,434,787	8,398,431				
Capital Outlay	6000	21,645,228	29,806,611				
Total Expenditures		23,689,924	38,835,876	0	0	0	
Excess /(Deficiency) of Revenues over Expenditures		(12,188,580)	(33,900,163)	0	0	0	(
Other Financing Sources	8900	54,790,579	3,118,637				
Other Outgo	7000	2,251,110					
Net Increase/(Decrease) in Fund Balance		40,350,889	(30,781,526)	0	0	0	
Begining Fund Balance:							187
Net Beginning Balance, July 1	9010	45,749,404	86,100,293		o		(
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	45,749,404		0		0	
Ending Fund Balance, June 30		86,100,293	55,318,767	0	0	0	(

#### **Proprietary Funds Group**

#### **Annual Financial and Budget Report**

#### 50 Enterprise Funds Group -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

**520 KERN** 

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### **Enterprise Funds**

	Object	FUND	: 51	FUND	52	FUND 53	
	Code	воокетог	RE FUND	CAFETERI	A FUND	FARM OPERATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	5,140		1,364,431	1,328,085		
Other Financing Sources	8900	153,330	·	İ	21,168		
Total Income	<u> </u>	158,470	0	1,364,431	1,349,253	0	
Cost of Sales	5890	183		514,863	67,603		
Gross Profit or Loss		158,287	0	849,568	1,281,650	0	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			439,470	446,637		
Employee Benefits	3000			186,271	207,413		•
Supplies and Materials	4000			1,862	568,000		
Other Operating Expenses and Services	5000	255,686	1	142,073	59,600		
Capital Outlay	6000	84,786		7,528		,	
Total Expenditures		340,472	0	777,204	1,281,650	0	The state of the s
Net Profit or Loss		(182,185)	0	72,364	0	0	
Other Outgo	7000	1,630,479		54,640			
Net Increase/(Decrease) in Fund Balance		(1,812,664)	0	17,724	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,812,664	0	367,788	385,513		+
Prior Years Adustments	9020			. 1			
Adjusted Beginning Balance	9030	1,812,664	The second secon	367,789		0	
Ending Fund Balance, June 30		0	0	385,513	385,513	0	

#### Proprietary Funds Group

#### Annual Financial and Budget Report

#### 50 Enterprise Funds Group -- Part 2

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### **Enterprise Funds**

	Object	FUND	: 59				
·	Code	OTHER ENTER	PRISE FUND				
Description		Actual	Actual Budget				
REVENUES:							
Local Revenues	8800	24,818					 
Other Financing Sources	8900	28,211					
Total Income		53,029	0	VIII.00 / 100000 1 100	A 100 mm a 1	10700	
Cost of Sales	5890						
Gross Profit or Loss		53,029	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000				<u> </u> 		
Other Operating Expenses and Services	5000						
Capital Outlay	6000				•		
Total Expenditures		0	0	Marie			
Net Profit or Loss		53,029	0				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Other Outgo	7000						,
Net Increase/(Decrease) in Fund Balance		53,029	0				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	(54,458)	(1,429)				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	(54,458)					
Ending Fund Balance, June 30		(1,429)	(1,429)				

#### Proprietary Funds Group

#### **Annual Financial and Budget Report**

#### 60 Enterprise Funds Group

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

**520 KERN** 

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### **Internal Service Funds**

	Object	FUND	: 61	FUN	D 69		
	Code	SELF-INSURA	NCE FUND	OTHER INTERNAL	OTHER INTERNAL SERVICES FUND		
Description		Actual	Budget	Actual	Budget		
REVENUES:	1						
Local Revenues	8800	мичество на напочники и почести и напоченаем.	вог ч особрава венастранення выроження в	CERSON GOPENS DESPOSADES ACCIDANCE PROGRAMMENT	PARTOTES CANTO SON CALLERY CARLES FOR ELECTRONIC ELECTRONIC	- DESCRIPTION OF THE PROPERTY	COLORES DE LA COLORES DE LA COLORES DE LA COLORES DE LA COLORES DE LA COLORES DE LA COLORES DE LA COLORES DE L
Other Financing Sources	8900	месоверен і ні прация велесованої полощем подред с	евоополявання висопуляць бел вана паваля	STREET IN SCIOUS OF THE OLD SAN HERBORISH DATESON	doorday in isang isang isang arawawa ( ) ).	A ALALA MANANAN BANAN BANAN BANAN BANAN BANAN BANAN BANAN BANAN BANAN BANAN BANAN BANAN BANAN BANAN BANAN BANA	view is a principal security and a security (1,2018) (2,208)
Total Income		0	0	0	0	The control of the co	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		ethe SAS (Sam Sa Phanasana) e Sana e Sana e Sana a debara e degenery y y y		hanna ar Phaba Na Sana a Nhaga (g. 1824), ar an Pana an an an an an an ar an b	***************************************	2008 A. A. 100 Feb. 113 Abrillan 1100 1100 1100 1100 1100 1100 1100 11
Employee Benefits	3000		to the charge property and the charge of the		here en eth i tim tot en trate to the entre to the entre to the entre to the entre to the entre to the entre t	**************************************	
Supplies and Materials	4000	Park for the state of the state	demonstration of the state of t			A 1845 A1 5 T S C A 5 A 1844   10 S S S 14 1 S 14 1 S 14 1 S 14 1 S 14 1 S 14 1 S 14 1 S 14 1 S 14 1 S 14 1 S 1	Ann Manneton M. M. papagamatan mannatan Astan Astan
Other Operating Expenses and Services	5000	**************************************	Alanda da araga (gananan ana ada ata a da da anta b Araga ana ana a				
Capital Outlay	6000	e 11 (viliani, marine familia (vini) (vini) (vini) (vini)	Marke Se ga glestern der runne Schwerbe Schwerbe Schwerber von		565 (dome 575 6 - 75) 54 44 53 44 54 44 44 44 44 44 44 44 44 44 44 44	der Schauf Schauf der Schauf zur für Lieber und der seine der Schauf der Scha	and decorate and the second and an advantage of the second and an advantage of the second and an advantage of the second and an advantage of the second and an advantage of the second and advantage o
Total Expenditures		0	0	0	0	**************************************	
Net Profit or Loss		0	0	0	0	,,,,,,,,,,	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0		
Begining Fund Balance:							, , , , , , , , , , , , , , , , , , , ,
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adustments	9020	***************************************	Press, a men i montre i montre i se presidente de la companya de l	er denne hef digd heft heft by de de de de bender bender met net et f	(2°9°). 25.2244 (Amis 2111) mis sa 22111 mis sa 2411 as 2111 sa 2113 sa 2113 sa 2113 sa 2113 sa 2113 sa 2113 s	\$1000-500 \$2500 \$4500 \$4000 \$2000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$100	a isolos ol isometo visolita immatri ilitargi (1957).
Adjusted Beginning Balance	9030	0	Name of the state	0		ZALLAN IN MANAGEMENT PROGRAMMENT CONTRACTOR	
Ending Fund Balance, June 30		0	0	0	0		

#### **Fiduciary Funds Group**

#### **Annual Financial and Budget Report**

#### 70 Fiduciary Funds Group -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

**520 KERN** 

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### **Fiduciary Funds Group**

	Object	FUND	: 71	FUN	D 72	FUND 73	
	Code	Code ASSOCIATED STUDENTS TRUST FUND RE		REPRESENTATI FU		BODY CENTER F	EE TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	132,461	171,297	46,120	53,400	163,290	221,000
Total Income		132,461	171,297	46,120	53,400	163,290	221,000
Expenditures	<del></del>						· · · · · · · · · · · · · · · · · · ·
Academic Salaries	1000						
Classified Salaries	2000	23,377	25,000			42,703	91,166
Employee Benefits	3000	203	286			377	419
Supplies and Materials	4000	15,735	25,300		4,000	20,092	50,500
Other Operating Expenses and Services	5000	94,903	112,511	26,110	49,400	1,631	70,915
Capital Outlay	6000						8,000
Total Expenditures	200000000000000000000000000000000000000	134,218	163,097	26,110	53,400	64,803	221,000
Excess /(Deficiency) of Revenues over Expenditures		(1,757)	8,200	20,010	0	98,487	0
Other Financing Sources	8900						, , , , , , , , , , , , , , , , , , ,
Other Outgo	7000	10,125	10,200				
Net Increase/(Decrease) in Fund Balance		(11,882)	(2,000)	20,010	0	98,487	0
Begining Fund Balance:			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
Net Beginning Balance, July 1	9010	168,466	156,612	5,171	25,181	319,054	417,541
Prior Years Adustments	9020	28					٠.
Adjusted Beginning Balance	9030	168,494	- Company of the second of the	5,171	- 11 11 12.	319,054	
Ending Fund Balance, June 30		156,612	154,612	25,181	25,181	417,541	417,541

#### Fiduciary Funds Group

#### **Annual Financial and Budget Report**

#### 70 Fiduciary Funds Group -- Part 2

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

**520** KERN

For Actual Year: 2013-2014

Budget Year: 2014-2015

#### **Fiduciary Funds Group**

	Object	FUND	: 74	FUN	ID 75	FUND 76		
	Code	FINANCIAL AID	TRUST FUND	SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100	415,095	518,792		***************************************	<u> </u> 		
State Revenues	8600				f 			
Local Revenues	8800							
Total Income	V-11.	415,095	518,792	0	(	0	(	
Expenditures			100					
Academic Salaries	1000				A STATE OF THE STA	i		
Classified Salaries	2000					j		
Employee Benefits	3000					- The state of the		
Supplies and Materials	4000							
Other Operating Expenses and Services	5000		:					
Capital Outlay	6000							
Total Expenditures		0	0	0	0	0	(	
Excess /(Deficiency) of Revenues over Expenditures		415,095	518,792	0	0	0	0	
Other Financing Sources	8900	(57,209)						
Other Outgo	7000	415,095	518,792					
Net Increase/(Decrease) in Fund Balance		(57,209)	0	0	0	0	(	
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	31,194	33,681		0		0	
Prior Years Adustments	9020	59,696						
Adjusted Beginning Balance	9030	90,890		0	- Walterson Warren	0		
Ending Fund Balance, June 30		33,681	33,681	0	0	0	0	

#### Fiduciary Funds Group

#### Annual Financial and Budget Report

#### 70 Fiduciary Funds Group -- Part 3

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

520 KERN

For Actual Year: 2013-2014

Budget Year: 2014-2015

**Fiduciary Funds Group** 

	Object	FUN	D: 77	FUND 79			
	Code	DEFERRED COMPEN	SATION TRUST FUND	OTHER TRUST FUNDS			
Description	İ	Actual	Budget	Actual	Budget		
REVENUES:							
Federal Revenues	8100	NAME OF THE PROPERTY OF THE PR		43,202,506	42,000,000		
State Revenues	8600			3,057,195	2,500,000		
Local Revenues	8800			****			
Total Income		0	C	46,259,701	44,500,000		
Expenditures							
Academic Salaries	1000			· 			
Classified Salaries	2000						
Employee Benefits	3000		· · · · · · · · · · · · · · · · · · ·				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Excess /(Deficiency) of Revenues over Expenditures		0	0	46,259,701	44,500,000		
Other Financing Sources	8900			180,584	·		
Other Outgo	7000			46,363,087	44,500,000		
Net Increase/(Decrease) in Fund Balance		. 0	0	77,198	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	(106,276)	10,539		
Prior Years Adustments	9020			39,617			
Adjusted Beginning Balance	9030	0		(66,659)			
Ending Fund Balance, June 30		0	0		10,539		

#### **Annual Financial and Budget Report**

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 520

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	328,760
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	599
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	930,016
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	212
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	28,210
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	174,142
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	24,888
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	123,375
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	5,939
29	OTHER DEBT SERVICE FUND	41	CAPITAL OUTLAY PROJECTS FUND	2,251,110
12	RESTRICTED SUBFUND	51	BOOKSTORE FUND	1,458,909
79	OTHER TRUST FUNDS	74	STUDENT FINANCIAL AID TRUST FUND	57,209

## Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

## Receipt and Expenditures of Lottery Proceeds Lottery Actual Report

L10 GENERAL FUND

District ID: 520

Activity Classification	Activity Code	Unres	tricted		Restricte	ed Prop 20	<del></del>
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	5-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	Standard Company of the Standard Standa	\$ \$			**************************************
Adjustments	9020	***************************************	Samerana and the company and the company of the com	nga mga manang 17 nga garang na ng na na na manan na na na na na na na na na na na na	wishii 1819 2222, aa aa aa aa aa ah ah in ah in in in is is is is is is		Marakananan karaman pagamanyasa memini
Adjusted Beginning Balance	9030	and the state that the forest discussion and the state of	0	**************************************			1188 1131 118 23 13 13 14 14 14 14 14 14 14 14 14 14 14 14 14
Actual Fiscal Year Data	***************************************	***************************************	A	\$ 11.7 200 524 5005 110000000000000000000000000000000		***************************************	
State Lottery Proceeds:	8681	TI (1866), с и на пометно поставанием	2,345,625	AREHANNIHARIPOOLOGIA REGINER IN ERRENT (PONYA) (	BER PERFECT INDS AUTOMORPHIC INSTALLABORATER FO	581,715	they are allowed in marketing and the control of th
						Instructional	
		Instructional 8	& Institutional			Materials	
		Unres	tricted			Propostition 20	Total
		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures					· · · · · · · · · · · · · · · · · · ·		
Academic Salaries	1000	4.40 · · · · · · · · · · · · · · · · · · ·	144-mm 1 2 2 2 2 2 4 4 4 4 4 4 4 4 4 4 4 4 4 4	**************************************	0		0
Classified Salaries	2000	artia (2004) (g. 11.70) artia (11.70) (g. 20) (g. 20) (g. 20) (g. 20) (g. 20) (g. 20) (g. 20) (g. 20) (g. 20)	erretti (124-) eta ala ala ala ala ala ala ala ala ala a	CONTRACTOR CONTRACTOR AND A STATE OF CONTRACTOR OF CONTRACTOR OF A STATE OF CONTRACTOR OF CONTRACT		F9-6.1	•
Employee Benefits	3000	**************************************	A 1 A 12 1 A 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Melinanian madadad Asii in melanamada Asii Anii .	0		0
Supplies & Materials	4000		***************************************		5.724	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	A100000 11 4 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
Software	4100	***************************************			0		<u> </u>
Books, Magazines, & Periodicals	4200		**************************************	***************************************	0		
Instructional Supplies & Materials	4300	***************************************	AND THE RESERVE AND THE PROPERTY OF THE PROPER	The state of the s	0	305,382	305,382
Noninstructional Supplies & Mtrls	4400	5 17 1 5 5 6 5 5 6 6 7 6 7 7 7 7 7 7 7 7 7 7 7	***************************************	28 - 12 - 12 - 12 - 12 - 12 - 12 - 12 -	0	000002	000,502 N
Total Supplies and Materials	N IN THE CONTRACTOR OF THE PROPERTY OF THE PRO	0	0	0	0	305,382	305,382
Other Operating Expenses and Services	5000	253	2,229,539	115,833	2,345,625	180,355	2,525,980
Capital Outlay	6000			,	_,,,,,,,,,	100,000	2,020,000
Library Books	6300		A 1 A 100 CA C 5 CHILL \$ \$ 5 CHILL HOUSE HE C 5 CHILL \$ 5 CCH \$ 5 HOUSE AND HE C 5 HOUSE AN	\$\$\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	0	95,978	95,978
Equipment	6400	######################################	***************************************	*************************************		00,010	30,310
Equipment - Additional	6410	saivikiiriiritettotavettaaanaaniiniiritatiitetetet (na	инякік ізакіз (Денатапаміннякі) і етері тепера ў	SSECTION OF THE PROPERTY OF TH			nii aliin eelii waxaa ka ka ka ka ka ka ka ka ka ka ka ka k
Equipment - Replacement	6420	**************************************		00000000000000000000000000000000000000	0		ν •
Total Capital Outlay		0	0	0	0	95,978	95,978
Other Outgo	7000	and 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to 10 to	\$ \$45.00 miles \$ \$10.00 miles 10.00 miles \$45.00 miles 10.00 miles	***************************************	0	00,010	90,976 A
Total Expenditures		253	2,229,539	115,833	2,345,625	581,715	2,927,340
Ending Balance			<u> </u>	,	0	0	2,327,340

## Annual Financial and Budget Report SUPPLEMENTAL DATA

# Receipt and Expenditures of Lottery Proceeds Lottery Budget Report L10 GENERAL FUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 520

Activity Classification	Activity Code	Unres	tricted		Restricte	ed Prop 20	
Lottery Adjustments and Proceeds:						- TOP 20	
Net Beginning Balance, July 1	9010				200 t - 200 mars - 400 t - 100 mars - 100 mars - 100 mars - 100 mars - 100 mars - 100 mars - 100 mars - 100 mars		Situation on annument the organization of the contraction of the contr
Adjustments	9020	ents so trons at the lazer is a marking methodologic bress in	es de la Carro de La la construe la la la la compania de la construe de la constr	В починавления в прости почине в прости од 1970	мериканалык проценция процентичного политичного и почном	observativa autoromia (1989) i 1990 (11 autoromi 1998) i 1990 (1	
Adjusted Beginning Balance	9030			***************************************			
Budget Fiscal Year Data	COMMUNICATION PROGRAMMA SANISATE HER	пробрамента на папачата въправления в године в водине в предостава на предоста на предостава на предостава на предостава на предостава на пред	So storikis ili soliki ilistika etiessilai kisilissi iliste salaksilaisi.	удольного и в 1200 годин штаном про чадол «12. «12 годо» «	ana no visione a la cara non esta esta esta esta esta esta en esta en esta esta esta esta esta esta esta esta	TELEFORM OF THE PROPERTY OF TH	претитуруну на Сурган каналан за откуст от претитуру от принасти
State Lottery Proceeds:	8681	of Comment Ann American (CAS AND South Comment of Comme	2,129,872	***************************************	to the conference America of the African September (1994) Action of the second September (1994)	532,468	**************************************
			_,,			Instructional	
	İ	Instructional	& Institutional			Materials	
	i	Unres				Propostition 20	T.4.1
	}	Instructional	Support	Support		Proposition 20	Total
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)		!!!	
Expenditures		(10 0100 0000)	(10 0000 0100)	(AC 0800-7390)	Unrestricted	(AC 0100-4900)	
Academic Salaries	1000	от остана постания по при выправания по на на на на на на на на на на на на на	Peer errationes terretes (envernment mechanistical) (	essuentistassa (ssa randantieritatione), cossa and ref	ineria polis Escrostariani interpreta policio.		
Classified Salaries	2000		Commence of the Control of the Contr		0		0
Employee Benefits	3000	***************************************	11 12 14 14 14 14 14 14 14 14 14 14 14 14 14	800 00 10 10 10 10 10 10 10 10 10 10 10 1	0		0
Supplies & Materials	4000						0
Software	4100	EA WALL-WITH THE THE PROPERTY AND AND A RESIDENCE OF THE PARTY AND A STATE OF THE PARTY AND A ST			0	Accordance to the second of th	
Books, Magazines, & Periodicals	4200	- Harinin Barania - 1.20 ay ita hidirikin indonesi ay i	e industrial more in transcriber and accompany of an accomp	entre control de la come de estado de entre come en el come en entre entre entre entre entre entre entre entre	o na santesa accepto e emerante e mesas con con como. O	<ul> <li>вы и право под госпатителем потклюру спольти възги.</li> </ul>	O
Instructional Supplies & Materials	4300		***************************************		0	000.000	0
Noninstructional Supplies & Mtrls	4400	a. S tare at value (1997) e e e e e e e e e e e e e e e e e e e	ros estas compositada concentrada com esta Marine conocidende	mba binniya ayuu ba birbaa mbab isadii nayaay ba birniy iy baban iyambib a	Owner in concentration to the purposition in a management	282,208	282,208
Total Supplies and Materials		0	0	n	0	000.000	U
Other Operating Expenses and Services	5000	2,129,872	· ·	V	2,129,872	282,208	282,208
Capital Outlay	6000		A Same Squires and the Same Same Squires and the sa	541	2,129,072	165,065	2,294,937
Library Books	6300	erwajeni ina ezitutu maja jiwamana esma ia na ng 12 Zuwu engini inema		***************************************		ог 40г	25-7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-
Equipment	6400	in provident of the state of th	Potenti talennia amanizatami est egot (2011 estendeas artista i est	Districtions in the Colonian and Property of the Colonian Colonia Colonian Colonia Colonian Colonia Colonian Co	0	85,195	85,195
Equipment - Additional	6410	i de l'Anna e de la communició de la desta de la desta de la companya de combinación de la combinación de la c	t the days and the common shows the days of the days are an electric states to the contract of	der in neumann dem der der den den dem den dem der der der der der der der der der der	0		
Equipment - Replacement	6420	00000000000000000000000000000000000000	V/T-1-7-2-1-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2	\$4447	0		0
Total Capital Outlay		0	0	0	0	0E 40E	0 10 10 1
Other Outgo	7000			***************************************	0 0	85,195	85,195
Total Expenditures		2,129,872		0	2,129,872	520,400	0 000 040
Ending Balance		_,,	J		2,129,872	532,468 0	2,662,340

#### **Details of Education Protection Account**

#### **Annual Financial and Budget Report**

For Actual Year: 2013-2014

District ID: 520

Name: KERN

**EPA Revenue** 15,209,152

Activity Classification	Activity Code 0100-5900	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
	0100-0900	15,209,152	0	0	15,209,152
TOTAL		15,209,152	0	0	15,209,152