

**Kern Community College District
2023-24 Final Carryover Calculations (Unrestricted)**

Account	Description	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	Districtwide Reserves	Total District
	Beginning Balance	56,226,587	16,408,530	16,283,576	1,186,051	65,769,757	155,874,501
	Revenues						
81	Federal Revenues	4,352	1,648	512	593,034		599,546
86	State Income	9,437,449	1,671,287	1,605,900	142,460,873		155,175,509
88	Local Revenues	6,719,962	1,532,646	1,010,687	90,253,061		99,516,357
89	Other Financing Sources	1,157	30,773	36,634	216,658		285,222
	Adjustment for Enrollment Fees	(5,581,798)	(1,071,381)	(618,507)	7,271,686		-
	Allocations	162,641,643	35,367,449	32,866,469	(227,290,198)	(3,585,363)	-
	Total Revenues	173,222,766	37,532,423	34,901,695	13,505,113	(3,585,363)	255,576,633
	Expenditures						
10	Academic Salaries	57,008,281.89	11,545,246.76	11,738,972.87	1,716,345		82,008,847
20	Classified & Oth Nonacad Salaries	18,269,833.41	4,625,198.66	5,027,142.49	10,448,381		38,370,555
30	Employee Benefits	35,372,422.81	7,444,248.42	7,600,135.40	8,390,894		58,807,701
40	Supplies & Materials	1,625,787.78	297,260.61	272,733.74	111,571		2,307,353
50	Service/Utilities/Operating Exps.	18,465,020.94	2,765,251.79	2,406,730.07	9,738,171		33,375,173
5911/5912	Cost of use of Weill	340,373			(340,373)		-
60	Capital Outlay	3,138,379	624,283	590,290	925,594		5,278,547
70	Other Outgo	195,775	1,419	150,000	5,729,387		6,076,581
72	Intrafund Transfers Out	38,176	2,605,891	315,637	6,574	-	2,966,277
73	Interfund Transfers Out (See Table 1)	668,750	1	4,120,600	15,532		4,804,883
	Other Transfers						-
	Total Expenditures	135,122,799	29,908,800	32,222,241	36,742,076	-	233,995,917
	Adjustment for District Charge-backs (See Table 2)	(25,947,270)	(4,405,620)	(4,097,138)	34,450,028		-
	Additional Revenue Allocation				(11,349,449)	11,349,449	-
	Net Ending Balance/Carryover	68,379,283	19,626,532	14,865,892	1,049,667	73,533,844	177,455,217
	Net Change in Ending Balance/Carryover	12,152,696	3,218,002	(1,417,684)	(136,384)	7,764,086	21,580,716
	Pct. of Expenditures (exl. Charge backs)	50.61%	65.62%	46.14%	2.86%		75.84%

District Charge back FTES basis
2023-24 Adopted Budget Chargeback Percentages

Bakersfield	75.32%	Cerro Coso	12.79%	Porterville	11.89%	District Operations	100.00%
-------------	--------	------------	--------	-------------	--------	---------------------	---------

Table 1 --- Interfund Transfers Out	To Capital Outlay Fund	To CDC Fund	To Debt Fund	To Cafateria	To Other Funds	Total
Bakersfield	135,000		515,390		18,360	668,750
Cerro Coso					1	1
Porterville	4,120,600					4,120,600
District Operations		9,529	6,003			15,532
Total	4,255,600	9,529	521,392.40	-	18,361	4,804,883

Table 2 District Carryover Charge-back Calculation	Amount
Base DO Expenditures	36,742,076
Adj for Insurance Claims Revenue	(66,890)
Adj for DO CE Expenditures	(744,196)
Adj for DO Reserve/Carryover Funded items	(1,480,962)
Actual DO Charge Back Expenditures	34,450,028
Less: Adopted Budget Charge Back Expenditures	40,174,794
Carryover Distributed back to/ (charged to) the Colleges	5,724,766

Analysis of Unrestricted Fund Ending Balance						
Ending Balance GU001	66,917,532	19,612,143	14,453,371	0	73,533,844	174,516,891
Ending Balance GU002 (to be corrected in FY25)	(979)					\$ (979)
Ending Balance GU020 (to be corrected in FY25)			(1,263)			\$ (1,263)
Ending Balance GU031 (to be corrected in FY25)	2,667					\$ 2,667
Ending Balance CE	351,118	7,747	66,843	1,049,667		\$ 1,475,374

Ending Balance CR	104,344	6,643	46,515			\$ 157,502
Ending Balance LU001	1,004,601	(0)	300,425		-	\$ 1,305,026
Ending Balance Total Unrestricted	68,379,283	19,626,532	14,865,892	1,049,667	73,533,844	177,455,217