

**Kern Community College District
2024-25 Final Carryover Calculations (Unrestricted)**

2/6/2025

Description	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	Districtwide Reserves	Total District
Beginning Balance	68,379,283	19,626,532	14,865,892	1,049,667	73,533,844	177,455,217
Revenues						
Federal Revenues	53,927	339,953	36,654	-		430,535
State Income	9,291,663	1,624,126	1,595,322	206,091,518		218,602,628
Local Revenues	6,636,806	1,568,621	1,070,596	90,266,085		99,542,108
Other Financing Sources	858,020	117,263	298,417	526,845		1,800,545
Adjustment for Enrollment Fees	(5,935,707)	(1,170,527)	(698,510)	7,804,744		
Allocations	174,269,222	36,100,754	33,739,256	(243,071,847)	(1,037,385)	-
Total Revenues	185,173,931	38,580,190	36,041,735	61,617,345	(1,037,385)	320,375,816
Expenditures						
Academic Salaries	61,304,667.92	12,455,664.41	12,368,980.31	1,918,128		88,047,441
Classified & Oth Nonacad Salaries	20,894,237.39	5,576,230.85	5,457,021.21	12,158,417		44,085,907
Employee Benefits	37,841,600.70	8,031,593.24	7,982,423.43	9,153,451		63,009,068
Supplies & Materials	1,366,567.51	425,762.91	268,874.70	(58,174)		2,003,031
Service/Utilities/Operating Exps.	16,585,740.90	3,145,805.77	2,664,198.90	11,637,792		34,033,538
Cost of use of Weill	376,752			(376,752)		-
Capital Outlay	3,659,508	465,661	330,094	2,017,116		6,472,379
Other Outgo	195,775	6,960	150,000	5,729,646		6,082,381
Intrafund Transfers Out	45,306	1,287	173,416	1,701,184	-	1,921,192
Interfund Transfers Out (See Table 1)	8,708,985	5,017,018	5,724,018	27,038		19,477,058
Other Transfers						-
Total Expenditures	150,979,140	35,125,982	35,119,026	43,907,845	-	265,131,994
Adjustment for District Charge-backs (See Table 2)	(31,457,633)	(5,187,937)	(5,232,670)	41,878,240		-
Use of DW Reserve for DO Budget (see Table 2)	-	-	-	-	-	-
Additional Revenue Allocation					-	-
Additional Revenue Allocation				(60,178,816)	60,178,816	-
CARE Fund Swap to CCCC				-		-
Adjustment for Earthquake Damage Org code error.		-		-		-
Net Ending Balance/Carryover	71,116,441	17,892,803	10,555,930	458,590	132,675,275	232,699,039
Net Change in Ending Balance/Carryover	2,737,158	(1,733,729)	(4,309,962)	(591,077)	59,141,431	55,243,822

Pct. of Expenditures (exl. Charge backs)	47%	51%	30%	1%	88
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District Charge back FTES basis

FTES (2020-21 Adopted Budget)

2024-25 Adopted Budget Chargeback Percentages	75.12%	12.39%	12.49%	100.00%
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Table 1 --- Interfund Transfers Out	To Capital Outlay Fund	To CDC Fund	To Debt Fund	To Cafateria	To Other Funds	Total
Bakersfield	7,707,610		358,840		642,535	8,708,985
Cerro Coso	5,000,000				17,018	5,017,018
Porterville	5,063,000				661,018	5,724,018
District Operations	27,038		-			27,038
Total	17,797,647	-	358,839.74	-	1,320,571	19,477,058

Table 2 District Carryover Charge-back Calculation	Amount
Base DO Expenditures	43,907,845
Adj for Insurance Claims Revenue	(16,564)
Adj for DO CE Expenditures	(532,079)
Adj for DO Reserve/Carryover Funded items	(1,480,962)
Actual DO Charge Back Expenditures	41,878,240
Less: Adopted Budget Charge Back Expenditures	42,301,608
Carryover Distributed back to/ (charged to) the Colleges	423,368

Analysis of Unrestricted Fund Ending Balance						
Ending Balance GU001	69,617,432	17,882,085	10,059,888		132,675,275	230,234,679
Ending Balance GU002 (to be corrected in FY25)	(8,595)					\$ (8,595)
Ending Balance GU020 (to be corrected in FY25)			-			\$ -
Ending Balance GU031 (to be corrected in FY25)	2,667					\$ 2,667
Ending Balance CE	375,694	7,402	66,424	458,590		\$ 908,110
Ending Balance CR	107,466	3,315	49,288			\$ 160,070
Ending Balance LU001	1,021,778	0	380,330		-	\$ 1,402,108
Ending Balance Total Unrestricted	71,116,441	17,892,803	10,555,930	458,590	132,675,275	232,699,039