

	A	B	C	D	E	F	G	H	I
1	Kern Community College District 2021-22 Adopted Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
2									
3	Beginning Balance and Income to be Allocated								
4		Beginning Balance (Unrestricted GU001 only)							
5	Step 1	District-wide Unallocated Carryover/Reserves Base							-
6	Step 1	District Operations Mandatory Reserve/Project Carryover					-		-
7	Step 1	College Carryover		23,662,394	6,001,860	7,051,267	-	\$ 67,680,954	104,396,476
8		Total Beginning Balance		23,662,394	6,001,860	7,051,267	-	67,680,954	104,396,476
9									
10	Step 2	Total Income	\$ 186,414,115						\$ 186,414,115
11									
12		Total Beginning Balance and Income to be Allocated	186,414,115	23,662,394	6,001,860	7,051,267	-	67,680,954	290,810,591
13									
14									
15									
16	Allocations								
17		Base Operating Allocations:							
18	Step 3	College Base		7,416,756	5,731,129	4,045,502			17,193,388
19									
20		Change to Base Allocations Increase/(Decrease)							
21	Step 4	COLA Adjustment		376,030	290,568	205,107			871,705
24									
25		Total Base Allocations		7,792,786	6,021,698	4,250,609	-	-	18,065,093
26									
27									
28	Step 6	Base FTES Allocations*:		107,309,875	20,556,517	20,312,801			148,179,194
29									
30		Changes to FTES Allocations Increase/(Decrease):							
31	Step 7	Base Apportionment Adjustments Inc./.(Dec.)		10,978,249	2,005,484	2,104,201			15,087,933
32									
33	Step 8	COLA		5,749,386	1,050,286	1,101,985			7,901,656
34									
35	Step 9	FTES Growth Allocations		885,623	170,227	-			1,055,850
36									
37	Step 10	FTES Decline		-	-	(172,568)			-
38	Step 10	FTES Decline Stabilization (impact on reserves)		-	-	172,568		(172,568)	-
39									
40	Step 11	Deficit Coefficient		(3,170,341)	(579,151)	(607,659)			(4,357,151)
41									
42	Step 12	Other Changes Increase/(Decrease)		350,377	64,006	67,157			481,540
43	Step 12	Other Changes Stabilization (impact on reserves)		-	-	-		-	-
44		Total FTES Allocations		122,103,169	23,267,368	22,978,485	-	(172,568)	168,349,022
45									
46	Step 13	Base District wide Reserves						67,508,386	67,508,386
47	Step 11	Increase/(Decrease) to District-wide Reserves due to Stabilization						-	

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1	Kern Community College District 2021-22 Adopted Budget Allocation		Kern Community College District Income	Bakersfield College	Cerro Coso Community College	Porterville College	District Wide Costs	District Wide Reserves	Total
48	Step 13	Other Increase/(Decrease) to District-wide Reserves		-	-	-	14,454,462	(14,454,462)	-
49									
50	Step 14	Strategic Initiatives		-	-	-	-	-	-
51									
52									
53	Step 15	District wide Costs Charge Back Allocations		(21,857,610)	(3,988,440)	(4,136,955)	29,983,005		-
54									
55	Total District Charge Back			(21,857,610)	(3,988,440)	(4,136,955)	29,983,005	-	67,508,386
56									
57	Total Allocations			108,038,345	25,300,626	23,092,139	44,437,467	53,053,925	253,922,501
62	2020-21 Adopted Budget			93,106,902	22,345,849	20,208,336	31,577,541	67,857,214	235,095,843
63									
64									
65	Net Change in Allocation from 2020-21 Adopted Budget			\$ 14,931,443	\$ 2,954,777	\$ 2,883,803	\$ 12,859,925	\$ (14,803,289)	\$ 18,826,658
66	Net Change Percentage Increase			16.04%	13.22%	14.27%	40.72%	-21.82%	8.01%
67									
68									
69									
70	Summary Unrestricted Funds Available to Budget								
71	Total Allocations (GU001 Only)			\$ 108,038,345	\$ 25,300,626	\$ 23,092,139	\$ 29,983,005	\$ -	186,414,115
72	District-wide Reserves (GU001 Only)			\$ -	\$ -	\$ -	\$ -	\$ 67,680,954	67,680,954
73	District Mandatory Reserves/Project Carryover (GU001 Only)			-	-	-	-	-	-
74	College Discretionary Carryover (GU001 Only)			23,662,394	6,001,860	7,051,267	-	-	36,715,522
75	Contract & Community Ed Carryover (CE Only)			173,229	400	-	270,261	-	443,890
76	College/DO Local & Community Ed Revenue (GU001 & CE)			1,682,870	431,900	190,474	1,771,286	-	4,076,530
77	Total Funds available to budget			\$ 133,556,838	\$ 31,734,786	\$ 30,333,880	\$ 32,024,552	\$ 67,680,954	\$ 295,331,010
78									
79									
80	* Base FTES Allocation: There was an error in the 2020-21 Adopted Budget Allocation that will be corrected in February 2022 when the 2020-21 carryover calculation is completed. Due to the internal allocation model currently in use, this error carried forward to the 2021-22 allocation. In February 2022, an evaluation will be completed to determine the impact of correcting error in the 2021-22 allocation based on the current model and the new internal allocation model that is projected to be in place at that time.								