

**Kern Community College District  
2021-22 Final Carryover Calculations (Unrestricted)**

4/26/2023 14:52

Account	Description	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	Districtwide Reserves	Total District	
	<b>Beginning Balance</b>	<b>31,981,796</b>	<b>6,879,773</b>	<b>8,411,892</b>	<b>550,184</b>	<b>68,765,207</b>	<b>116,588,852</b>	ties to banner
	<b>Revenues</b>							
81	Federal Revenues	4,032	1,072	480	376,923		382,507	
86	State Income	8,097,438	1,652,086	1,586,167	115,145,582		126,481,273	
88	Local Revenues	4,735,298	1,185,912	753,679	67,677,682		74,352,570	
89	Other Financing Sources	3,976,246	500,473	230,530	410,102		5,117,351	
	Adjustment for Enrollement Fees	(3,079,212)	(665,815)	(426,485)	4,171,513		-	
	Allocations	129,895,955	29,289,066	27,229,094	(186,414,115)	-	-	
	<b>Total Revenues</b>	<b>143,629,756</b>	<b>31,962,794</b>	<b>29,373,465</b>	<b>1,367,687</b>	<b>-</b>	<b>206,333,702</b>	ties to banner
	<b>Expenditures</b>							
10	Academic Salaries	47,665,591.15	10,756,493.36	10,246,943.38	1,042,655		69,711,683	
20	Classified & Oth Nonacad Salaries	14,284,503.93	3,712,334.32	3,093,142.30	9,634,688		30,724,668	
30	Employee Benefits	27,815,821.15	6,439,134.41	5,993,881.43	6,047,574		46,296,411	
40	Supplies & Materials	1,297,592.26	257,910.77	239,945.45	95,893		1,891,342	
50	Service/Utilities/Operating Exps.	9,111,190.37	2,186,799.26	1,194,685.39	9,085,399		21,578,074	
5911/5912	Cost of use of Weill	352,202	-	-	(352,202)		-	
60	Capital Outlay	3,929,414	170,693	172,452	524,983		4,797,542	
70	Other Outgo	195,775	-	150,000	5,729,746		6,075,520	
72	Intrafund Transfers Out	365,867	60,947	18,373	1,643,570	-	2,088,757	
73	Interfund Transfers Out (See Table 1)	646,854	52,074	1,642,910	6,960,023		9,301,860	
	Other Transfers	-	-	-	5,500,000		5,500,000	
	<b>Total Expenditures</b>	<b>105,664,810</b>	<b>23,636,386</b>	<b>22,752,333</b>	<b>45,912,329</b>	<b>-</b>	<b>197,965,859</b>	ties to banner
	Adjustment for District Charge-backs (See Table 2)	(23,267,002)	(4,245,617)	(4,403,709)	31,916,327		-	
	Unallocated Reserves	-	-	-	12,785,296	(12,785,296)	-	
	<b>Net Ending Balance/Carryover</b>	<b>46,679,741</b>	<b>10,960,564</b>	<b>10,629,315</b>	<b>707,165</b>	<b>55,979,911</b>	<b>124,956,694</b>	ties to banner
	<b>Net Change in Ending Balance/Carryover</b>	<b>14,697,944</b>	<b>4,080,791</b>	<b>2,217,423</b>	<b>156,980</b>	<b>(12,785,296)</b>	<b>8,367,843</b>	
	<b>Pct. of Expenditures (exl. Charge backs)</b>	<b>44.18%</b>	<b>46.37%</b>	<b>46.72%</b>	<b>1.54%</b>	<b>28.28%</b>	<b>63.12%</b>	

District Charge back FTES basis

2021-22 Adopted Budget Chargeback Percentages                      72.90%                      13.30%                      13.80%                      100.00%

Table 1 --- Interfund Transfers Out	To Capital Outlay Fund	To CDC Fund	To Debt Fund	To Cafateria	To Other Funds	Total
Bakersfield		54,899	591,954			646,854
Cerro Coso		40,113	11,962			52,074
Porterville	1,671,790	1,301	(30,181)			1,642,910
District Operations			6,960,023			6,960,023
<b>Total</b>	<b>1,671,790</b>	<b>96,313</b>	<b>7,533,757.37</b>	<b>-</b>	<b>-</b>	<b>9,301,860</b>

Table 2 District Carryover Charge-back Calculation	Amount
Base DO Expenditures	45,912,329
Adjustment for Earthquake Damage Org code error.	-
Adj for DO CE Expenditures	(722,623)
Adj for DO Reserve/Carryover Funded items	(13,273,379)
Actual DO Charge Back Expenditures	31,916,327
Less: Adopted Budget Charge Back Expenditures	29,983,005
Carryover Distributed back to/ (charged to) the Colleges	(1,933,322)

Analysis of Unrestricted Fund Ending Balance						
Ending Balance GU001	45,746,984	11,005,626	10,577,828	0	55,979,911	123,310,349
Ending Balance GU002 College Foundation	-					\$ -
Ending Balance GU020 Emergency Expenditures	-	-	-	-		\$ -
Ending Balance GU021 CC Earthquack Damages		-				\$ -
Ending Balance CE	307,751	7,484	106,380	707,165		\$ 1,128,779
Ending Balance LU001	167,998	(52,547)	(54,893)		-	\$ 60,558
Ending Balance RP431 Apprenticeship	457,008					\$ 457,008
Ending Balance Total Unrestricted	46,679,741	10,960,564	10,629,315	707,165	55,979,911	124,956,694