

	A	B	C	D	E	F	G	H	M	N
1	Kern Community College District								2/24/2014 21:45	
2	2012-13 Final Carryover Calculations (Unrestricted)									
3										
7										
8	Account	Description	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	Districtwide Reserves	Total District		
9		Beginning Balance	3,946,302	3,793,706	5,130,113	104,908	11,746,878	24,721,908		
10										
11		Revenues								
12	81	Federal Revenues	3,447	14,929	1,523	703,354		723,253		
13	86	State Income	-	-	-	42,658,367		42,658,367		
14	88	Local Revenues	4,863,362	2,493,510	992,908	50,509,922		58,859,702		-
15	89	Other Financing Sources	8,482	48,764	12,155	37,022		106,423		
16		Adjustment for Enrollement Fees	(3,248,881)	(2,071,333)	(751,211)	6,071,425		-		
17		Allocations	62,988,327	19,435,250	17,258,685	(99,682,262)		-		
18										
19		Total Revenues	64,614,736.04	19,921,120.93	17,514,059.96	297,828.12	-	102,347,745.05		
20										
21		Expenditures								
22	10	Academic Salaries	28,517,388	8,050,239	7,392,386	590,976		44,550,989		
23	20	Classified & Oth Nonacad Salaries	7,857,606	2,729,242	2,274,277	5,508,146		18,369,272		
24	30	Employee Benefits	10,050,448	2,806,576	2,657,698	2,399,568		17,914,290		
25	40	Supplies & Materials	755,990	236,516	207,785	98,714		1,299,006		
26	50	Service/Utilities/Operating Exps.	2,939,303	1,411,857	916,314	4,892,810		10,160,283		
27	5911/5912	Cost of use of Weill	170,467			(170,467)		-		
28	60	Capital Outlay	124,835	137,199	143,115	374,641		779,790		
29	70	Other Outgo	195,753	-	-	5,727,388		5,923,140		
30	72	Intrafund Transfers Out	135,188	16,198	3,088	-	-	154,474		
31	73	Interfund Transfers Out (See Table 1)	-	1,400,000	1,400,000	255,000		3,055,000		
32										
33		Total Expenditures	50,746,978	16,787,828	14,994,662	19,676,775	-	102,206,244		
34										
35		Adjustment for District Charge-backs	(12,793,422)	(3,299,388)	(3,130,465)	19,223,275		-		
36		Adjustment for District Carryover Projects	-	-	-	250,000	(250,000)	-		
37		Adjustment for CDC Contributions						-		
38		Adjustment for Reserve Funded Projects				203,500	(203,500)	-		
39		Adjustment for Restricted Lottery Revenue	(367,948)	(94,893)	(90,034)	552,875		-		
40		Adjustment for Writeoffs	-	-	-	-		-		
41		Adjustment to District Reserves				(658,777)	658,777	-		
43		Net Ending Balance/Carryover	4,652,690	3,532,719	4,429,011	296,834	11,952,155	24,863,409		
44										
45		Net Change in Ending Balance/Carryover	706,388	(260,988)	(701,102)	191,926	205,277	141,501		
46										
47		Pct. of Expenditures (exl. Charge backs)	9.17%	21.04%	29.54%	1.51%	11.69%	24.33%		
48										
54										
55		Table 1 --- Interfund Transfers Out	To Capital Outlay Fund	To CDC Fund	To Debt Fund	To Other Funds	Total			
56		Bakersfield					-			
57		Cerro Coso	1,400,000.00			-	1,400,000.00			
58		Porterville	1,400,000.00				1,400,000.00			
59		District Operations				255,000.00	255,000.00			
60		Total	2,800,000.00	-	-	255,000.00	3,055,000.00			
61										
62		Table 2 District Carryover Calculation	Amount							
63		Base DO Expenditures	19,676,775.30							
64		Adj for DO Reserve/Carryover Funded items	(453,500.00)							
65		Actual DO Expenditures	19,223,275.30							
66		Less: Adopted Budget Charge Backs	19,731,204.00							
67		Carryover Distributed back to Colleges	507,928.70							
68										
69										
70		Ending Balance GU001 Only	\$ 4,080,683	\$ 3,462,034	\$ 4,392,490	\$ (0)	\$ 11,952,155	\$ 23,887,361		