Kern Community College District 2022-23 Final Carryover Calculations (Unrestricted)

Revenues Revenues	Account	Description	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	Districtwide Reserves	Total District
Bit Federal Revneues 8.57069 15.83.02 1.376.449 1.083 1.45.338.121		Beginning Balance	44,658,254	10,637,442	10,499,078	707,165	58,454,756	124,956,694
1		Povenues						
B6	Ω1		3 004	1 690	432	407 792		503,798
B8								156,794,162
1,383,023								87,150,885
Adjustment for Énrollment Fees (5,333,682) (970,637) (610,035) (6,914,354 Alocations 147,703,778 33,619,507 31,284,473 (212,607,758) - ***Total Revenues*** ***Total Revenues*** ***Expenditures*** 10								
Allocations	69					,		2,739,478
Total Revenues								-
Expenditures Say		Allocations	147,703,778	33,619,507	31,284,473	(212,607,758)	-	-
10		Total Revenues	159,556,173	35,918,996	33,440,038	18,273,116	-	247,188,324
10		Evnanditures						
Classified & Oth Nonacad Salaries 15,437,314.79 4,026,280.99 3,888,627.01 9,591,334 9,591,	10	•	53 304 013 15	10 847 120 07	10 557 532 41	1 476 349		76,275,924
Employee Benefits 32,232,010.57 6,787.519.77 6,559,939.09 7,429.856 OSupplies & Matterials 1,321.910.33 319.570.85 308.187.03 186.052 OSupplies & Matterials 1,321.910.33 319.570.85 308.187.03 186.052 OSUPPLIA								32,943,565
Supplies & Materials 1,321,901.33 319,570.85 308,187.03 186,052								53,009,326
Services/Utilities/Operating Exps. 14,355,584,86 2,599,296.69 1,718,895.05 11,411,166 1331/575 (337,576) (337,								2,135,711
Salt								30,084,943
Capital Outlay Capi				2,599,296.69	1,716,695.05			30,084,943
Other Outgo 195,775 - 150,000 5,729,320 770,910 144,435 205,661 924,377 - 170,000 770,910 144,435 205,661 924,377 - 170,000 770,910 144,435 205,661 924,377 - 170,000 770,910				077.005	440.000			-
Intrafund Transfers Out (See Table 1) 144,435 205,661 924,377 176,910 144,435 205,661 924,377 176,910 144,435 150,105 8,395,644 150,105 8,395,644 150,105				677,865		·		3,834,911
Interfund Transfers Out (See Table 1)								6,075,095
Other Transfers Total Expenditures 121,447,125 25,587,040 23,679,586 45,556,768 - Adjustment for District Charge-backs (See Table 2) (26,540,715) (4,560,869) (3,975,955) 35,077,539 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 65,769,7 7 Net Change in Ending Balance/Carryover 11,568,333 5,771,088 5,784,498 478,886 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 7,315,001 66,769,7 7 Net Change in Ending Balance/Carryover 11,568,333 5,771,088 5,784,498 478,886 7,315,001							-	2,051,383
Total Expenditures	73		1,128,979	184,934	150,105	8,395,644		9,859,661
Additional Revenue Allocation (7,315,001) 7,315,00 Net Ending Balance/Carryover 56,226,587 16,408,530 16,283,576 1,186,051 65,769,77 Net Change in Ending Balance/Carryover 11,568,333 5,771,088 5,784,498 478,886 7,315,00 Pct. of Expenditures (exl. Charge backs) 46.30% 64.13% 68.77% 2.60% District Charge back FTES basis 2.2-23 Adopted Budget Chargeback Percentages 75.66% 13.00% 11.33% 100.00% Table 1 Interfund Transfers Out To Capital Outlay Fund To CDC Fund To Debt Fund To Cafateria To Other Fund Bakersfield 421,367 269,862 437,375,000 171,953 12,981			121,447,125	25,587,040	23,679,586	45,556,768	-	216,270,518
Additional Revenue Allocation (7,315,001) 7,315,001 Net Ending Balance/Carryover 56,226,587 16,408,530 16,283,576 1,186,051 65,769,7 Net Change in Ending Balance/Carryover 11,568,333 5,771,088 5,784,498 478,886 7,315,0 Pct. of Expenditures (exl. Charge backs) 46.30% 64.13% 68.77% 2.60% 0 District Charge back FTES basis 22-23 Adopted Budget Chargeback Percentages 75.66% 13.00% 11.33% 100.00% Table 1 Interfund Transfers Out To Capital Outlay Fund To CDC Fund To Debt Fund To Cafateria To Other Fund Bakersfield Cerro Coso 421,367 269,862 437,3 437,3 421,961 421,961 421,961 421,961 437,3 437,3		Adjustment for District Charge heals (Con Table 2)	(20 540 745)	(4 500 000)	(2.075.055)	25 077 520		
Net Ending Balance/Carryover 56,226,587 16,408,530 16,283,576 1,186,051 65,769,7 Net Change in Ending Balance/Carryover 11,568,333 5,771,088 5,784,498 478,886 7,315,0 Pct. of Expenditures (ext. Charge backs) 46.30% 64.13% 68.77% 2.60% District Charge back FTES basis 22-23 Adopted Budget Chargeback Percentages 75.66% 13.00% 11.33% 100.00% Table 1 Interfund Transfers Out To Capital Outlay Fund To CDC Fund To Debt Fund To Other Fund Bakersfield 421,367 269,862 437,3 Cerro Coso 171,953 12,981			(20,540,715)	(4,560,669)	(3,975,955)		7 215 001	-
Net Change in Ending Balance/Carryover		Additional Revenue Allocation				(7,315,001)	7,313,001	-
Pct. of Expenditures (ext. Charge backs)		Net Ending Balance/Carryover	56,226,587	16,408,530	16,283,576	1,186,051	65,769,757	155,874,500
District Charge back FTES basis		Net Change in Ending Balance/Carryover	11,568,333	5,771,088	5,784,498	478,886	7,315,001	30,917,806
District Charge back FTES basis		Pct of Expenditures (ext. Charge backs)	46 30%	64 13%	68 77%	2 60%		72.07%
Z2-23 Adopted Budget Chargeback Percentages 75.66% 13.00% 11.33% 100.00% Table 1 Interfund Transfers Out To Capital Outlay Fund To CDC Fund To Debt Fund To Cafateria To Other Fund Bakersfield 421,367 269,862 437,7 Cerro Coso 171,953 12,981		Total of Experimental Coxis. Ontaining Business	40.0070	04.1070	00.7770	2.00 /0	0.30	12.01 /
Z2-23 Adopted Budget Chargeback Percentages 75.66% 13.00% 11.33% 100.00% Table 1 Interfund Transfers Out To Capital Outlay Fund To CDC Fund To Debt Fund To Cafateria To Other Fund Bakersfield 421,367 269,862 437,7 Cerro Coso 171,953 12,981		District Charge back FTES basis						
Bakersfield 421,367 269,862 437,7 Cerro Coso 171,953 12,981		- U	75.66%	13.00%	11.33%	100.00%		
Bakersfield 421,367 269,862 437,7 Cerro Coso 171,953 12,981								
Cerro Coso 171,953 12,981			To Capital Outlay Fund			To Cafateria	To Other Funds	Total
							437,750	1,128,979
		Cerro Coso Porterville		171,953				184,934
Porterville 150,105 District Operations 4,556 8,391,088				A FEG				150,105 8,395,644

Table 1 Interfund Transfers Out	To Capital Outlay Fund	To CDC Fund	To Debt Fund	To Cafateria	To Other Funds	Total
Bakersfield		421,367	269,862		437,750	1,128,979
Cerro Coso		171,953	12,981			184,934
Porterville			150,105			150,105
District Operations		4,556	8,391,088			8,395,644
Total	-	597,876	8,824,035.32	-	437,750	9,859,661
						-

Table 2 District Carryover Charge-back Calculation	Amount
Base DO Expenditures	45,556,768
Adj for Insurance Claims Revenue	(364,783)
Adj for DO CE Expenditures	(1,643,229)
Adj for DO Reserve/Carryover Funded items	(8,471,217)
Actual DO Charge Back Expenditures	35,077,539
Less: Adopted Budget Charge Back Expenditures	41,238,009
Carryover Distributed back to/ (charged to) the Colleges	6,160,470

Analysis of Unrestricted Fund Ending Balance							
Ending Balance GU001	54,722,559	16,395,693	16,092,036	0	65,769,757	152,980,045	
Ending Balance CE	726,944	4,489	66,798	1,186,051		\$ 1,984,281	
Ending Balance CR	96,231	5,861	43,409			\$ 145,501	
Ending Balance LU001	680,854	2,485	81,334		-	\$ 764,673	
Ending Balance Total Unrestricted	56,226,587	16,408,530	16,283,576	1,186,051	65,769,757	155,874,500	