

Sample KCCD Carryover Calculation

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

3/28/2024

Account	Description	Bakersfield College	Cerro Coso Community College	Porterville College	District Operations	Districtwide Reserves	Total District
Beginning Balance		44,658,254	10,637,442	10,499,078	707,165	58,454,756	124,956,694
Revenues							
81	Federal Revenues	3,904	1,680	432	497,782		503,798
86	State Income	8,527,069	1,538,362	1,390,611	145,338,121		156,794,162
88	Local Revenues	7,292,082	1,376,449	1,068,748	77,413,606		87,150,885
89	Other Financing Sources	1,363,023	353,635	305,809	717,010		2,739,478
	Adjustment for Enrollment Fees	(5,333,682)	(970,637)	(610,035)	6,914,354		-
	Allocations	147,703,778	33,619,507	31,284,473	(212,607,758)	-	-
Total Revenues		159,556,173	35,918,996	33,440,038	18,273,116	-	247,188,324
Expenditures							
10	Academic Salaries	53,394,913.15	10,847,129.97	10,557,532.41	1,476,348		76,275,924
20	Classified & Oth Nonacad Salaries	15,437,314.79	4,026,289.09	3,888,627.01	9,591,334		32,943,565
30	Employee Benefits	32,232,010.57	6,787,519.77	6,559,939.09	7,429,856		53,009,326
40	Supplies & Materials	1,321,901.33	319,570.85	308,187.03	186,052		2,135,711
50	Service/Utilities/Operating Exps.	14,355,584.86	2,599,296.69	1,718,895.05	11,411,166		30,084,943
5911/5912	Cost of use of Weill	337,576			(337,576)		-
60	Capital Outlay	2,266,160	677,865	140,639	750,246		3,834,911
70	Other Outgo	195,775	-	150,000	5,729,320		6,075,095
72	Intrafund Transfers Out	776,910	144,435	205,661	924,377	-	2,051,383
73	Interfund Transfers Out (See Table 1)	1,128,979	184,934	150,105	8,395,644		9,859,661
	Other Transfers						-
Total Expenditures		121,447,125	25,587,040	23,679,586	45,556,768	-	216,270,518
Adjustment for District Charge-backs (See Table 2)		(26,540,715)	(4,560,869)	(3,975,955)	35,077,539		-
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	65,769,757	155,874,500
Net Change in Ending Balance/Carryover		11,568,333	5,771,088	5,784,498	478,886	7,315,001	30,917,806
Pct. of Expenditures (exl. Charge backs)		46.30%	64.13%	68.77%	2.60%		72.07%

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District Charge back FTES basis

22-23 Adopted Budget Chargeback Percentages	75.66%	13.00%	11.33%	100.00%
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Table 1 --- Interfund Transfers Out	To Capital Outlay Fund	To CDC Fund	To Debt Fund	To Cafeteria	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