

# Districtwide Budget Committee

## Reserve Analysis Information

Kern Community College District Unrestricted Reserves Analysis					Kern Community College District 2009-10 Final Budget Unrestricted Fund Allocation		District-wide Reserves	Total
<b>Unrestricted Reserves (GU Actual Ending Balance)</b>	<b>2008/09 Actual</b>				<b>Beginning Balance and Income to be Allocated</b>			
<b>District wide Reserves</b>	19,289,466.46				Beginning Balance (Unrestricted)			
Less: Contract/Community Education	(164,123.14)				Step 1	District-wide Reserves Base	18,614,262	18,614,262
District Wide GU Reserves	19,125,343.32				Step 1	District Mandatory Reserves		675,204
					Step 1	College Discretionary Carryover		9,755,161
						<b>Total Beginning Balance</b>	<b>18,614,262</b>	<b>29,044,627</b>
<b>District Wide Expenditures</b>	108,623,750.57				Step 2	<b>Total Income</b>		<b>\$ 105,901,642</b>
Less: Contract/Community Education	(433,267.73)					<b>Total Beginning Balance and Income to be Allocated</b>	<b>18,614,262</b>	<b>134,946,269</b>
District Wide GU Expenditures	108,190,482.84							
					<b>Allocations</b>			
					<b>Kern Community College District 2009-10 Final Carryover Calculations (Unrestricted)</b>			
<b>Account</b>	<b>Type</b>	<b>Title</b>	<b>Adjusted Budget</b>	<b>YTD Activity</b>	<b>Account</b>	<b>Description</b>	<b>Beginning Balance</b>	<b>Districtwide Reserves</b>
1100	L	Acad - Reg Schedule	26,047,106.52	25,891,889.11				19,289,466
1101	L	Acad Emp Non-Inst Non-Ad	1,167,154.71	1,116,152.79				
1110	L	Acad Emp Admin	978,415.95	875,160.76				
1214	L	Educational Administrators	3,218,242.31	3,213,119.85				
1231	L	Counselors - Contract	1,427,806.07	1,342,023.27				
1241	L	Librarians - Contract	619,939.71	636,137.34				
1251	L	Acad Non-Inst Cont	790,511.95	803,590.35				
1259	L	Academic Salary Abatemen	0.00	-28,875.00				
1310	L	Adjunct Acad Emp - Non-Cc	10,020,641.36	7,344,484.43				
1311	L	Acad Emp - Temp Cont	0.00	1,356.00		0.00	-1,356.00	
1320	L	Acad Emp - Intersession	768,901.16	1,888,284.49		0.00	-1,119,383.33	
1330	L	Acad Emp - Overload	903,361.34	2,341,414.53		0.00	-1,438,053.19	
<b>Net Total:</b>			137,247,374.68	108,623,750.57		1,637,194.80	26,986,429.31	

Source: 2016 BAM III Evaluation Committee Presentation