

	A	P
1	<b>Kern Community College District</b>	
2	<b>50% Law Calculations</b>	
3	<b>Special Consultation Council Analysis</b>	
4		
5	<b>District Office</b>	
6		<b>Adopted Budget</b>
7		<b>2015-2016</b>
8	<b>Academic Salaries</b>	
9	Instructional Salaries	
10	Non Instructional Salaries	\$ 769,603
11	<b>Sub-total</b>	<b>769,603</b>
12		
13	<b>Classified Salaries</b>	
14	Non-Instructional Salaries	\$ 6,975,977
15	Instructional Salaries	
16	<b>Sub-total</b>	<b>6,975,977</b>
17		
18	<b>Other Expenditures</b>	
19	Employee Benefits (Instructional)	
20	Employee Benefits (Non- Instructional)	\$ 3,163,699
21	Supplies & Mateials	\$ 179,596
22	Other Operating Expense & Services	\$ 5,208,762
23	Other Operating Expense & Services (Instructional)	\$ 468,281
24	Equipment Replacement	\$ -
25	<b>Sub total</b>	<b>9,020,338</b>
26		
27	<b>Less Exclusions</b>	\$ (8,342)
28	<b>Less Lottery</b>	0
29	<b>Less Charge Backs</b>	<b>\$ (16,497,479)</b>
30	<b>Total</b>	<b>260,097</b>
31		
32	<b>Percentage of Current Expense of Education</b>	<b>0.00%</b>

	A	P
1	<b>Kern Community College District</b>	
2	<b>50% Law Calculations</b>	
3	<b>Special Consultation Council Analysis</b>	
34		
35		
36	<b>Bakersfield College</b>	
37		<b>Adopted Budget</b>
38		<b>2015-2016</b>
39	<b>Academic Salaries</b>	
40	Instructional Salaries	\$ 25,989,745
41	Non Instructional Salaries	\$ 4,431,790
42	<b>Sub-total</b>	<b>30,421,535</b>
43		
44	<b>Classified Salaries</b>	
45	Non-Instructional Salaries	\$ 6,946,952
46	Instructional Salaries	\$ 1,409,259
47	<b>Sub-total</b>	<b>8,356,212</b>
48		
49	<b>Other Expenditures</b>	
50	Employee Benefits (Instructional)	\$ 7,251,592
51	Employee Benefits (Non- Instructional)	\$ 4,858,795
52	Supplies & Mateials	\$ 1,084,314
53	Other Operating Expense & Services	\$ 3,605,584
54	Other Operating Expense & Services (Instructional)	\$ 13,000
55	Equipment Replacement	\$ -
56	<b>Sub total</b>	<b>16,813,285</b>
57		
58	<b>Less Exclusions</b>	<b>\$ (541,000)</b>
59	<b>Less Lottery</b>	<b>\$ (1,982,523)</b>
60	<b>Plus Charge Backs</b>	<b>\$ 11,557,716</b>
61	<b>Total</b>	<b>64,625,224</b>
62		
63	<b>Percentage of Current Expense of Education</b>	<b>53.64%</b>
64		

	A	P
1	<b>Kern Community College District</b>	
2	<b>50% Law Calculations</b>	
3	<b>Special Consultation Council Analysis</b>	
65		
66		
67	<b>Cerro Coso Community College</b>	
68		<b>Adopted Budget</b>
69		<b>2015-2016</b>
70	<b>Academic Salaries</b>	
71	Instructional Salaries	\$ 6,312,731
72	Non Instructional Salaries	\$ 1,910,349
73	<b>Sub-total</b>	<b>8,223,080</b>
74		
75	<b>Classified Salaries</b>	
76	Non-Instructional Salaries	\$ 2,451,746
77	Instructional Salaries	\$ 289,057
78	<b>Sub-total</b>	<b>2,740,803</b>
79		
80	<b>Other Expenditures</b>	
81	Employee Benefits (Instructional)	\$ 1,524,272
82	Employee Benefits (Non- Instructional)	\$ 1,763,124
83	Supplies & Mateials	\$ 321,350
84	Other Operating Expense & Services	\$ 1,592,416
85	Other Operating Expense & Services (Instructional)	\$ 120,000
86	Equipment Replacement	\$ -
87	<b>Sub total</b>	<b>5,321,161</b>
88		
89	<b>Less Exclusions</b>	<b>\$ (107,400)</b>
90	<b>Less Lottery</b>	<b>\$ (462,310)</b>
91	<b>Plus Charge Backs</b>	<b>\$ 2,388,673</b>
92	<b>Total</b>	<b>18,104,007</b>
93		
94	<b>Percentage of Current Expense of Education</b>	<b>45.55%</b>
95		

	A	P
1	<b>Kern Community College District</b>	
2	<b>50% Law Calculations</b>	
3	<b>Special Consultation Council Analysis</b>	
96		
97		
98	<b>Porterville College</b>	
99		<b>Adopted Budget</b>
100		<b>2015-2016</b>
101	<b>Academic Salaries</b>	
102	Instructional Salaries	\$ 6,204,474
103	Non Instructional Salaries	\$ 1,603,150
104	<b>Sub-total</b>	<b>7,807,624</b>
105		
106	<b>Classified Salaries</b>	
107	Non-Instructional Salaries	\$ 2,024,506
108	Instructional Salaries	\$ 320,219
109	<b>Sub-total</b>	<b>2,344,725</b>
110		
111	<b>Other Expenditures</b>	
112	Employee Benefits (Instructional)	\$ 1,604,607
113	Employee Benefits (Non- Instructional)	\$ 1,488,782
114	Supplies & Mateials	\$ 215,582
115	Other Operating Expense & Services	\$ 1,009,862
116	Other Operating Expense & Services (Instructional)	
117	Equipment Replacement	\$ -
118	<b>Sub total</b>	<b>4,318,832</b>
119		
120	<b>Less Exclusions</b>	<b>\$ (1,000)</b>
121	<b>Less Lottery</b>	<b>\$ (482,506)</b>
122	<b>Plus Charge Backs</b>	<b>\$ 2,551,090</b>
123	<b>Total</b>	<b>16,538,764</b>
124		
125	<b>Percentage of Current Expense of Education</b>	<b>49.15%</b>
126		

	A	P
1	<b>Kern Community College District</b>	
2	<b>50% Law Calculations</b>	
3	<b>Special Consultation Council Analysis</b>	
127		
128		
129	<b>District Total</b>	
130		<b>Adopted Budget</b>
131		<b>2015-2016</b>
132	<b>Academic Salaries</b>	
133	Instructional Salaries	38,506,950
134	Non Instructional Salaries	8,714,891
135	<b>Sub-total</b>	<b>47,221,841</b>
136		
137	<b>Classified Salaries</b>	
138	Non-Instructional Salaries	18,399,181
139	Instructional Salaries	2,018,535
140	<b>Sub-total</b>	<b>20,417,717</b>
141		
142	<b>Other Expenditures</b>	
143	Employee Benefits (Instructional)	10,380,470
144	Employee Benefits (Non- Instructional)	11,274,401
145	Supplies & Mateials	1,800,842
146	Other Operating Expense & Services	11,416,623
147	Other Operating Expense & Services (Instructional)	601,281
148	Equipment Replacement	0
149	<b>Sub total</b>	<b>35,473,617</b>
150		
151	<b>Less Exclusions</b>	<b>(657,742)</b>
152	<b>Less Lottery</b>	<b>(2,927,340)</b>
153		
154	<b>Total</b>	<b>99,528,093</b>
155		
156	<b>Percentage of Current Expense of Education</b>	<b>51.75%</b>
157		
158	<b>Filed with Chancellors Office 311A</b>	<b>N/A</b>
159		
167	<b>2015-16 Adopted Budget</b>	<b>51.75%</b>