

Kern Community College District

50% Law Status Report

Fiscal Year: 2024

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Academic Salaries

Classified Salaries

Other Expenditures

Less Exclusions

Total Current Instructional Cost

Total Current Expense of Education

Percentage of Instructional Cost

Kern Community College District

50% Law Status Report

Fiscal Year: 2024

5:13:10 PM - Sep 11, 2023 - KCCD - 50% Law Report Status v100

Campus: KCCD (incl BC CC DO PC)

Academic Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL SALARIES	64,331,541.86	64,331,541.86	6,811,719.75
INSTRUCTIONAL + NON-INST SALARIES	80,109,270.89	80,109,270.89	8,902,274.96

Classified Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL SALARIES	3,733,360.38	3,733,360.38	219,740.58
INSTRUCTIONAL + NON-INST SALARIES	36,568,905.19	36,568,905.19	4,670,832.29

Other Expenditures

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
EMPLOYEE BENEFITS INSTRUCTIONAL	30,357,867.94	30,357,867.94	2,504,709.09
EMPLOYEE BENEFITS INST + NON-INST	57,788,647.25	57,788,647.25	6,926,940.28
SUPPLIES & MATERIALS	2,685,739.43	2,685,739.43	188,271.32
OTHER OPERATING EXPENSE & SERVICES (INSTRUCTIONAL)	2,792,700	2,792,700	4,272.86
TOTAL OTHER OPERATING EXPENSE INST+ NON-INST	31,651,154.91	31,651,154.91	6,656,358.57
EQUIPMENT REPLACEMENT	0	0	0

Less Exclusions

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
STUDENT TRAVEL	60,354.64	60,354.64	0

RENTAL OF FACILITIES	3,553,800	3,553,800	415,721.34
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Total Current Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Instructional Cost	101,215,470.18	101,215,470.18	9,540,442.28

Total Current Expense of Education

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Expense of Education	205,189,563.03	205,189,563.03	26,928,956.08

Percentage of Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Percentage of Instructional Cost	49.33%	49.33%	35.43%

Adjusted for 1997 expenses that are numerator	242,359.16
Adjust for 2999 expenses that are numerator	-
New Current Instructional Cost	101,457,829.34
Adjusted for Lottery Revenue	(3,903,237.67)
New Current Expense of Education	201,286,325.36
New Percentage of Instructional Cost	50.40%

FY	Fund	Orgn	Orgn Desc	Account	Account Desc	Program	Program Desc	Activity	Location	Total Budget	YTD Activity	Encumbrances	Remaining Budget
2024	GU001	230BS1	Admin Services Office	1997	Certificated Step/Course Increase	089900	Other Education			242,359.16	0.00	0.00	242,359.16
2024	GU001	100GR0	General Revenue	8681AA	State Lottery Proceeds	599999	Income			3,903,237.67	0.00	0.00	3,903,237.67

No 2999 balances with instructional program codes

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Campus: BC - Bakersfield College

Academic Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL SALARIES	47,498,257.91	47,498,257.91	5,125,640.52
INSTRUCTIONAL + NON-INST SALARIES	56,234,020.75	56,234,020.75	6,267,274.72

Classified Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL SALARIES	2,435,865.33	2,435,865.33	132,685.56
INSTRUCTIONAL + NON-INST SALARIES	17,282,376.09	17,282,376.09	2,079,599.65

Other Expenditures

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
EMPLOYEE BENEFITS INSTRUCTIONAL	22,578,818.99	22,578,818.99	1,892,507.92
EMPLOYEE BENEFITS INST + NON-INST	35,505,583.68	35,505,583.68	3,681,130.07
SUPPLIES & MATERIALS	1,906,905.73	1,906,905.73	116,212.93
OTHER OPERATING EXPENSE & SERVICES (INSTRUCTIONAL)	2,167,700	2,167,700	3,647.86
TOTAL OTHER OPERATING EXPENSE INST+ NON-INST	13,921,768.6	13,921,768.6	1,294,479.87

Less Exclusions

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
STUDENT TRAVEL	52,554.64	52,554.64	0
RENTAL OF FACILITIES	3,411,800	3,411,800	393,543.66

Total Current Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Instructional Cost	74,680,642.23	74,680,642.23	7,154,481.86

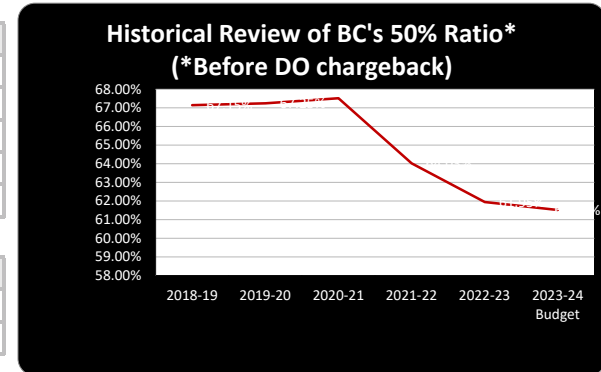
Total Current Expense of Education

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Expense of Education	121,386,300.21	121,386,300.21	13,045,153.58

Percentage of Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Percentage of Instructional Cost	61.52%	61.52%	54.84%

2018-19	67.15%
2019-20	67.25%
2020-21	67.52%
2021-22	64.03%
2022-23	61.95%
2023-24 B	61.52%



74,680,642.23

46,653,103.34

0.615231225

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Campus: CC - Cerro coso College

Academic Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL SALARIES	8,294,354.91	8,294,354.91	833,976.14
INSTRUCTIONAL + NON-INST SALARIES	11,472,653.36	11,472,653.36	1,255,942.54

Classified Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL SALARIES	673,146.89	673,146.89	29,376.47
INSTRUCTIONAL + NON-INST SALARIES	4,361,291.43	4,361,291.43	558,511.68

Other Expenditures

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
EMPLOYEE BENEFITS INSTRUCTIONAL	3,755,057.07	3,755,057.07	286,311.48
EMPLOYEE BENEFITS INST + NON-INST	7,762,583.68	7,762,583.68	810,614.56
SUPPLIES & MATERIALS	434,608.7	434,608.7	32,115.55
OTHER OPERATING EXPENSE & SERVICES (INSTRUCTIONAL)	150,000	150,000	0
TOTAL OTHER OPERATING EXPENSE INST+ NON-INST	2,527,289.03	2,527,289.03	503,023.79
EQUIPMENT REPLACEMENT	0	0	0

Less Exclusions

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
STUDENT TRAVEL	2,300	2,300	0

RENTAL OF FACILITIES	141,500	141,500	22,177.68
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Total Current Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Instructional Cost	12,872,558.87	12,872,558.87	1,149,664.09

Total Current Expense of Education

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Expense of Education	26,414,626.2	26,414,626.2	3,138,030.44

Percentage of Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Percentage of Instructional Cost	48.73%	48.73%	36.64%

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Campus: DO - District Office

Academic Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL + NON-INST SALARIES	1,404,097.03	1,404,097.03	224,628.66

Classified Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL + NON-INST SALARIES	10,827,298.01	10,827,298.01	1,480,845.3

Other Expenditures

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
EMPLOYEE BENEFITS INSTRUCTIONAL	25,654.37	25,654.37	0
EMPLOYEE BENEFITS INST + NON-INST	7,082,950.15	7,082,950.15	1,654,169.77
SUPPLIES & MATERIALS	122,836	122,836	18,520.98
OTHER OPERATING EXPENSE & SERVICES (INSTRUCTIONAL)	115,000	115,000	0
TOTAL OTHER OPERATING EXPENSE INST+ NON-INST	12,691,139.12	12,691,139.12	4,508,607.32

Less Exclusions

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
RENTAL OF FACILITIES	500	500	0

Total Current Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Instructional Cost	140,654.37	140,654.37	0

Total Current Expense of Education

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Expense of Education	32,127,820.31	32,127,820.31	7,886,772.03

Percentage of Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Percentage of Instructional Cost	0.44%	0.44%	0.00%

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Campus: PC - Porterville College

Academic Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL SALARIES	8,538,929.04	8,538,929.04	852,103.09
INSTRUCTIONAL + NON-INST SALARIES	10,998,499.75	10,998,499.75	1,154,429.04

Classified Salaries

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
INSTRUCTIONAL SALARIES	624,348.16	624,348.16	57,678.55
INSTRUCTIONAL + NON-INST SALARIES	4,097,939.66	4,097,939.66	551,875.66

Other Expenditures

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
EMPLOYEE BENEFITS INSTRUCTIONAL	3,998,337.51	3,998,337.51	325,889.69
EMPLOYEE BENEFITS INST + NON-INST	7,437,529.74	7,437,529.74	781,025.88
SUPPLIES & MATERIALS	221,389	221,389	21,421.86
OTHER OPERATING EXPENSE & SERVICES (INSTRUCTIONAL)	360,000	360,000	625
TOTAL OTHER OPERATING EXPENSE INST+ NON-INST	2,510,958.16	2,510,958.16	350,247.59

Less Exclusions

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
STUDENT TRAVEL	5,500	5,500	0

Total Current Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Instructional Cost	13,521,614.71	13,521,614.71	1,236,296.33

Total Current Expense of Education

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Total Current Expense of Education	25,260,816.31	25,260,816.31	2,859,000.03

Percentage of Instructional Cost

	ADOPTED_BUDGET	ADJUSTED_BUDGET	YTD_ACTUAL
Percentage of Instructional Cost	53.53%	53.53%	43.24%