

	A	B	C	D	E
1	Kern Community College District				
2	Historical 50% Law Calculations				
3					
4					
5	District Office				
6		Audited			
7		2014			
8	Academic Salaries				
9	Instructional Salaries				
10	Non Instructional Salaries	\$ 599,568			
11	Sub-total	599,568			
12					
13	Classified Salaries				
14	Non-Instructional Salaries	\$ 5,456,694			
15	Instructional Salaries				
16	Sub-total	5,456,694			
17					
18	Other Expenditures				
19	Employee Benefits (Instructional)				
20	Employee Benefits (Non- Instructional)	\$ 2,306,493			
21	Supplies & Mateials	\$ 260,322			
22	Other Operating Expense & Services	\$ 6,467,727			
23	Other Operating Expense & Services (Instructional)	\$ 448,935			
24	Equipment Replacement				
25	Sub total	9,483,477			
26					
27	Less Exclusions	\$ (8,017)			
28	Less Lottery	0			
29	Less Charge Backs	\$ (13,890,379)		Reserve funded items not included in chargebacks	
30	Total	1,641,343	←	ATD --- Acct. 5119 --- \$120,000	
31				Help Desk Phase Down --- Account 5119 --- \$77,000	
32	Percentage of Current Expense of Education	0.00%		Telephone Project --- Acct. 5119 --- \$72,983	
33				Bad Debt writeoff -- Acct. 5835 --- \$1,371,360	

	A	B	C	D	E
1	Kern Community College District				
2	Historical 50% Law Calculations				
3					
34					
35					
36	Bakersfield College				
37		Audited			
38		2014			
39	Academic Salaries				
40	Instructional Salaries	\$ 24,094,873			
41	Non Instructional Salaries	\$ 4,336,119			
42	Sub-total	28,430,992			
43					
44	Classified Salaries				
45	Non-Instructional Salaries	\$ 6,146,490			
46	Instructional Salaries	\$ 1,215,892			
47	Sub-total	7,362,382			
48					
49	Other Expenditures				
50	Employee Benefits (Instructional)	\$ 5,665,704			
51	Employee Benefits (Non- Instructional)	\$ 3,897,774			
52	Supplies & Mateials	\$ 869,476			
53	Other Operating Expense & Services	\$ 4,641,586			
54	Other Operating Expense & Services (Instructional)	\$ 7,314			
55	Equipment Replacement	\$ 903			
56	Sub total	15,082,756			
57					
58	Less Exclusions	\$ (631,916)			
59	Less Lottery	\$ (1,572,336)			
60	Plus Chargebacks	\$ 9,291,275			
61	Total	57,963,153			
62					
63	Percentage of Current Expense of Education	53.45%			
64					

	A	B	C	D	E
1	Kern Community College District				
2	Historical 50% Law Calculations				
3					
65					
66					
67	Cerro Coso Community College				
68		Audited			
69		2014			
70	Academic Salaries				
71	Instructional Salaries	\$ 5,863,875			
72	Non Instructional Salaries	\$ 1,959,270			
73	Sub-total	7,823,144			
74					
75	Classified Salaries				
76	Non-Instructional Salaries	\$ 2,426,587			
77	Instructional Salaries	\$ 182,530			
78	Sub-total	2,609,117			
79					
80	Other Expenditures				
81	Employee Benefits (Instructional)	\$ 1,195,715			
82	Employee Benefits (Non- Instructional)	\$ 1,529,766			
83	Supplies & Mateials	\$ 237,262			
84	Other Operating Expense & Services	\$ 1,625,482			
85	Other Operating Expense & Services (Instructional)	\$ 127,682			
86	Equipment Replacement				
87	Sub total	4,715,906			
88					
89	Less Exclusions	\$ (136,065)			
90	Less Lottery	\$ (390,506)			
91	Plus Chargebacks	\$ 2,322,471			
92	Total	16,944,067			
93					
94	Percentage of Current Expense of Education	43.49%			
95					

	A	B	C	D	E
1	Kern Community College District				
2	Historical 50% Law Calculations				
3					
96					
97					
98	Porterville College				
99		Audited			
100		2014			
101	Academic Salaries				
102	Instructional Salaries	\$ 5,381,583			
103	Non Instructional Salaries	\$ 1,454,499			
104	Sub-total	6,836,082			
105					
106	Classified Salaries				
107	Non-Instructional Salaries	\$ 1,832,405			
108	Instructional Salaries	\$ 122,731			
109	Sub-total	1,955,135			
110					
111	Other Expenditures				
112	Employee Benefits (Instructional)	\$ 1,200,907			
113	Employee Benefits (Non- Instructional)	\$ 1,147,851			
114	Supplies & Mateials	\$ 190,238			
115	Other Operating Expense & Services	\$ 1,174,905			
116	Other Operating Expense & Services (Instructional)				
117	Equipment Replacement				
118	Sub total	3,713,901			
119					
120	Less Exclusions	\$ (8,017)			
121	Less Lottery	\$ (382,783)			
122	Plus Chargebacks	\$ 2,276,633			
123	Total	14,390,951			
124					
125	Percentage of Current Expense of Education	46.59%			
126					

	A	B	C	D	E
1	Kern Community College District				
2	Historical 50% Law Calculations				
3					
127					
128					
129	District Total				
130		Audited			
131		2014			
132	Academic Salaries				
133	Instructional Salaries	35,340,330			
134	Non Instructional Salaries	8,349,456			
135	Sub-total	43,689,786			
136					
137	Classified Salaries				
138	Non-Instructional Salaries	15,862,176			
139	Instructional Salaries	1,521,152			
140	Sub-total	17,383,328			
141					
142	Other Expenditures				
143	Employee Benefits (Instructional)	8,062,325			
144	Employee Benefits (Non- Instructional)	8,881,883			
145	Supplies & Mateials	1,557,298			
146	Other Operating Expense & Services	13,909,700			
147	Other Operating Expense & Services (Instructional)	583,931			
148	Equipment Replacement	903			
149	Sub total	32,996,040			
150					
151	Less Exclusions	(784,016)			
152	Less Lottery	(2,345,625)			
153	Chargebacks	0			
154	Total	90,939,514			
155					
156	Percentage of Current Expense of Education	50.04%			
157					
158	Filed with Chancellors Office 311A	50.02%			
159					
167	2014-15 Adopted Budget				