Kern Community College District

50% Law Status Report

Fiscal Year: 2027

Total Current Instructional Cost (Numerator)

	Adjustments Since Adopted Budget *	After Manual Adjustments **
Total Current Instructional Cost	371,112.57	144,653,530.35

Total Current Expense of Education (Denominator)

	Adjustments Since Adopted Budget *	After Manual Adjustments **
Total Current Expense of Education	(7,522,076.75)	287,327,247.59

Percentage of Instructional Cost

	Adjustments Since Adopted Budget *	After Manual Adjustments **
Percentage of Instructional Cost		50.34%

Academic Salaries

	Adjustments Since Adopted Budget *	After Manual Adjustments **
INSTRUCTIONAL SALARIES	268,124.84	91,563,037.44
INSTRUCTIONAL + NON-INST SALARIES	(1,174,588.45)	107,778,257.21

Classified Salaries

	Adjustments Since Adopted Budget *	After Manual Adjustments **
INSTRUCTIONAL SALARIES	96,306.41	10,768,224.53
INSTRUCTIONAL + NON-INST SALARIES	(1,203,270.09)	60,925,875.97

Other Expenditures

	Adjustments Since Adopted Budget *	After Manual Adjustments **
EMPLOYEE BENEFITS INSTRUCTIONAL	6,731.32	38,929,948.89
EMPLOYEE BENEFITS INST + NON-INST	(1,024,674.90)	76,702,498.43
SUPPLIES & MATERIALS	(379,061.83)	2,938,600.94
OTHER OPERATING EXPENSE & SERVICES (INSTRUCTIONAL)	(50.00)	3,354,972.54
TOTAL OTHER OPERATING EXPENSE INST+ NON-INST	(3,797,079.02)	47,942,903.01

Less Exclusions

	Adjustments Since Adopted Budget *	After Manual Adjustments **
STUDENT TRAVEL	(11,073.00)	81,827.00
RENTAL OF FACILITIES	(45,524.54)	7,569,075.46
POST RETIREMENT BENEFITS		912,200.00

* Excluding Manual Adjustments

** Manual Adjustments Include:
- Addition of new instructional positions that were not yet assigned position numbers.
- Removal of expenses anticipated to be reclassified as unrestricted lottery.
- Additional Rental Exclusions and Post Employment Benefit Exclusion.