### CALIFORNIA COMMUNITY COLLEGES

### Analysis of compliance with the 50 Percent Law (ECS 84362)

# Annual Financial and Budget Report

# SUPPLEMENTAL DATA

### The Current Expense of Education

### S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 520

Name: KERN

	Object Code	Activity (ECSA)  ECS 84362 A  Instructional Salary Cost  AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX)  Excluded  Activities  AC 6800 - 7390	
Academic Salaries					
					Total
Contract or Regular	1100	26,849,602	27,237,467	18,900	27,256,367
Other	1300	10,470,898	10,491,820	172,015	10,663,835
Total Instructional Salaries	Acide concern concer	37,320,500	37,729,287	190,915	37,920,202
Non-Instructional Salaries					
Contract or Regular	1200		8,062,052	276,710	8,338,762
Other	1400	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	432,776	5,647	438,423
Total Non-Instructional Salaries	VACABLE AA AAAAAAAAAAAAAAAAAAAAAAAAAAAAAAAA	0	8,494,828	282,357	8,777,185
Total Academic Salaries		37,320,500	46,224,115	473,272	46,697,387
Classified Salaries			<u> </u>		
Non-Instructional Salaries					
Regular Status	2100		16,194,392	484,228	16,678,620
Other	2300		545,828	669,791	1,215,619
Total Non-Instructional Salaries		0	16,740,220	1,154,019	17,894,239
Instructional Aides			1		
Regular Status	2200	670,645	805,888	16,204	822,092
Other	2400	971,430	971,761	45,548	1,017,309
Total Instructional Aides		1,642,075	1,777,649	61,752	1,839,401
Total Classified Salaries		1,642,075	18,517,869	1,215,771	19,733,640
  Employee Benefits	3000	8,547,636	18,155,343	390,420	18,545,763
Supplies and Materials	4000	1 3,5 11,000	1,557,123	242,541	1,799,664
Other Operating Expenses	5000	600,058	12,112,958	1,283,921	13,396,879
Equipment Replacement	6420		1,856	. ,	1,856
  Total Expenditures Prior to Exclusions		48,110,269	96,569,264	3,605,925	100,175,189

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Exclusions		Activity (ECSA)  ECS 84362 A  Instructional Salary Cost  AC 0100-5900 & AC 6110	Activity (ECSB)  ECS 84362 B  Total CEE  AC 0100 - 6799	Activity (ECSX)  Excluded  Activities  AC 6800 - 7390	Total
	†				
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441		y (1971) (1971) (1971) (1971) (1971) (1971) (1971) (1971) (1971) (1971) (1971) (1971) (1971) (1971) (1971) (19	UTOTOTO TOTOTOTO A realizativa e exercisione e e e e e e e e e e e e e e e e e e	0
Student Transportation	6491	20,000,000,000,000,000,000,000,000,000,	1,598		1,598
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		errorrorrorrorrorrorrorrorrorrorrorrorro	CONTROL OF THE TOTAL OF THE STATE OF THE STA	0
Objects to Exclude	Object Code				
Rents and Leases	5060		733,474	10,730	744,204
Lottery Expenditures	**************************************				T TOUR Y NEW YORK A MANUAL A A A COMMISSION OF COMMISSION OF COMMISSION OF THE WAY TO STATE OF THE COMMISSION OF THE COM
Academic Salaries	1000	WAX & AMP AND		**************************************	0
Classified Salaries	2000	ONDERSON Y AND SAME AND ADMINISTRATION OF THE PROPERTY OF THE SAME	g, SS S SAMA	AND THE RESERVE OF THE PROPERTY OF THE PROPERT	0
Employee Benefits	3000				0
Supplies and Materials	4000		İ		-
Software	4100		İ		0
Books, Magazines, & Periodicals	4200		İ		0
Instructional Supplies & Materials	4300		Ī		0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		2,234,189	28,079	2,262,268

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#### **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2014-2015

SUPPLEMENTAL DATA

Budget Year: 2015-2016

District ID: 520

Name: KERN

		Activity (ECSA)  ECS 84362 A  Instructional Salary Cost  AC 0100-5900 & AC 6110	Activity (ECSB)	Activity (ECSX)	
	Object Code		ECS 84362 B  Total CEE  AC 0100 - 6799	Activities AC 6800 - 7390	
					Total
Capital Outlay	6000				
Library Books	63 00	AA AA AA AA AA AA AA AA AA AA AA AA AA	Andrews and consideration and	A. A. A. A.	0
Equipment	6400				
Equipment - Additional	64 10	AAA AAAAAA ***************************	44,000		44,000
Equipment - Replacement	6420	one and an experience of the first of the fi		***************************************	0
Total Equipment		0	44,000	0	44,000
Total Capital Outlay	77.77° - 7.70 A SEA A TABLES A A CONTRACTOR A CONTRACTOR A CONTRACTOR A CONTRACTOR A CONTRACTOR A CONTRACTOR A	0	44,000	0	44,000
Other Outgo	7000	and the second s		enconnection of the second of the second of the second of the second of the second of the second of the second	0
Total Exclusions	**************************************	0	3,013,261	38,809	3,052,070
Total for ECS 84362, 50% Law		48,110,269	93,556,003	3,567,116	97,123,119
Percent of CEE (Instructional Salary Cost / Total CEE)		51.42%	100.00%		
50% of Current Expense of Education			46,778,002		<u>aan pirangkan mada kan kan kan kan kan kan kan kan kan ka</u>
Nonexempted (Remaining) Deficiency from second				and state that the state of the	
preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom		48,110,269	93,556,003	3,567,116	97, 123,119
Instructors					
Reconciliation to Unrestricted General Fund Expenditures			į		
Total Expenditures Prior to Exclusions		48,110,269	96,569,264	3,605,925	100,175,189
Capital Expenditures	6000	59,170	1,961,633	299,902	2,261,535
Equipment Replacement (Back out)	6420		(1,856)	0	(1,856)
Total Unrestricted General Fund Expenditures		48,169,439	98,529,041	3,905,827	102,434,868