

CHABOT-LAS POSITAS COMMUNITY COLLEGE DISTRICT
RECONCILIATION OF ECS 84362 (50 PERCENT LAW) CALCULATION
For the Year Ended June 30, 2020

	Object/TOP Codes	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110			Activity (ECSB) ECS 84362 B Total CEE AC 0100-6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<u>Academic Salaries</u>							
Instructional salaries:							
Contract or regular	1100	\$ 25,105,938	\$ -	\$ 25,105,938	\$ 25,168,392	\$ -	\$ 25,168,392
Other	1300	<u>21,569,465</u>	<u>-</u>	<u>21,569,465</u>	<u>21,569,741</u>	<u>-</u>	<u>21,569,741</u>
Total instructional salaries		<u>46,675,403</u>	<u>-</u>	<u>46,675,403</u>	<u>46,738,133</u>	<u>-</u>	<u>46,738,133</u>
Non-instructional salaries:							
Contract or regular	1200	-	-	-	8,434,000	-	8,434,000
Other	1400	<u>-</u>	<u>-</u>	<u>-</u>	<u>394,699</u>	<u>-</u>	<u>394,699</u>
Total non-instructional salaries		<u>-</u>	<u>-</u>	<u>-</u>	<u>8,828,699</u>	<u>-</u>	<u>8,828,699</u>
Total academic salaries		<u>46,675,403</u>	<u>-</u>	<u>46,675,403</u>	<u>55,566,832</u>	<u>-</u>	<u>55,566,832</u>
<u>Classified Salaries</u>							
Non-instructional salaries:							
Regular status	2100	-	-	-	21,305,145	-	21,305,145
Other	2300	<u>-</u>	<u>-</u>	<u>-</u>	<u>971,453</u>	<u>-</u>	<u>971,453</u>
Total non-instructional salaries		<u>-</u>	<u>-</u>	<u>-</u>	<u>22,276,598</u>	<u>-</u>	<u>22,276,598</u>
Instructional aides:							
Regular status	2200	804,250	-	804,250	872,242	-	872,242
Other	2400	<u>92,288</u>	<u>-</u>	<u>92,288</u>	<u>92,288</u>	<u>-</u>	<u>92,288</u>
Total instructional aides		<u>896,538</u>	<u>-</u>	<u>896,538</u>	<u>964,530</u>	<u>-</u>	<u>964,530</u>
Total classified salaries		<u>896,538</u>	<u>-</u>	<u>896,538</u>	<u>23,241,128</u>	<u>-</u>	<u>23,241,128</u>
Employee benefits	3000	25,038,535	-	25,038,535	40,894,114	-	40,894,114
Supplies and materials	4000	-	-	-	1,110,566	-	1,110,566
Other operating expenses	5000	-	-	-	10,430,778	-	10,430,778
Equipment replacement	6420	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures prior to exclusions		<u>\$ 72,610,476</u>	<u>\$ -</u>	<u>\$ 72,610,476</u>	<u>\$ 131,243,418</u>	<u>\$ -</u>	<u>\$ 131,243,418</u>

(Continued)

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	Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data	
<u>Exclusions</u>							
Activities to exclude:							
Instructional staff-retirees' benefits and retirement incentives	5900	\$ 7,337,725	\$ -	\$ 7,337,725	\$ 7,377,725	\$ -	\$ 7,377,725
Student health services above amount collected	6441	-	-	-	-	-	-
Student transportation	6491	-	-	-	111,107	-	111,107
Noninstructional staff-retirees' benefits and retirement incentives	6740	-	-	-	-	-	-
Objects to exclude:							
Rents and leases	5060	-	-	-	67,600	-	67,600
Lottery expenditures		-	-	-	-	-	-
Academic salaries	1000	-	-	-	2,212,214	-	2,212,214
Classified salaries	2000	-	-	-	-	-	-
Employee benefits	3000	-	-	-	-	-	-
Supplies and materials:							
Software	4100	-	-	-	-	-	-
Books, magazines and periodicals	4200	-	-	-	-	-	-
Instructional supplies and materials	4300	-	-	-	-	-	-
Noninstructional supplies and materials	4400	-	-	-	-	-	-
Total supplies and materials		-	-	-	-	-	-
Other operating expenses and services	5000	-	-	-	-	-	-
Capital outlay	6000	-	-	-	-	-	-
Library books	6300	-	-	-	-	-	-
Equipment:							
Equipment - additional	6410	-	-	-	-	-	-
Equipment - replacement	6420	-	-	-	-	-	-
Total equipment		-	-	-	-	-	-
Total capital outlay		-	-	-	-	-	-
Other outgo	7000	-	-	-	-	-	-
Total exclusions		\$ 7,337,725	\$ -	\$ 7,337,725	\$ 9,768,646	\$ -	\$ 9,768,646
Total for ECS 84362, 50% Law		\$ 65,272,751	\$ -	\$ 65,272,751	\$ 121,474,772	\$ -	\$ 121,474,772
Percent of CEE (instructional salary cost /Total CEE)		53.70%	-	53.70%	100%	-	100%
50% of current expense of education					\$ 60,737,386	\$ -	\$ 60,737,386

See accompanying note to supplementary information.