

**RIVERSIDE COMMUNITY COLLEGE DISTRICT**

**RECONCILIATION OF *EDUCATION CODE* SECTION 84362 (50 PERCENT LAW) CALCULATION  
FOR THE YEAR ENDED JUNE 30, 2018**

		ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799			
		Object/TOP Codes	Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
<b><u>Academic Salaries</u></b>								
<b>Instructional Salaries</b>								
Contract or Regular	1100	\$ 33,140,604	\$ -	\$ 33,140,604	\$ 33,140,604	\$ -	\$ 33,140,604	
Other	1300	33,130,392	-	33,130,392	33,130,392	-	33,130,392	
<b>Total Instructional Salaries</b>		66,270,996	-	66,270,996	66,270,996	-	66,270,996	
<b>Noninstructional Salaries</b>								
Contract or Regular	1200	-	-	-	13,114,156	-	13,114,156	
Other	1400	-	-	-	2,510,041	-	2,510,041	
<b>Total Noninstructional Salaries</b>		-	-	-	15,624,197	-	15,624,197	
<b>Total Academic Salaries</b>		66,270,996	-	66,270,996	81,895,193	-	81,895,193	
<b><u>Classified Salaries</u></b>								
<b>Noninstructional Salaries</b>								
Regular Status	2100	-	-	-	27,780,995	-	27,780,995	
Other	2300	-	-	-	2,153,424	-	2,153,424	
<b>Total Noninstructional Salaries</b>		-	-	-	29,934,419	-	29,934,419	
<b>Instructional Aides</b>								
Regular Status	2200	2,180,733	-	2,180,733	2,180,733	-	2,180,733	
Other	2400	416,164	-	416,164	416,164	-	416,164	
<b>Total Instructional Aides</b>		2,596,897	-	2,596,897	2,596,897	-	2,596,897	
<b>Total Classified Salaries</b>		2,596,897	-	2,596,897	32,531,316	-	32,531,316	
Employee Benefits	3000	22,930,605	-	22,930,605	46,173,989	-	46,173,989	
Supplies and Material	4000	-	-	-	1,935,449	-	1,935,449	
Other Operating Expenses	5000	-	-	-	15,597,023	-	15,597,023	
Equipment Replacement	6420	-	-	-	1,542	-	1,542	
<b>Total Expenditures Prior to Exclusions</b>		91,798,498	-	91,798,498	178,134,512	-	178,134,512	

See accompanying note to supplementary information.

RIVERSIDE COMMUNITY COLLEGE DISTRICT

RECONCILIATION OF *EDUCATION CODE* SECTION 84362 (50 PERCENT LAW) CALCULATION, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2018

		ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799			
		Object/TOP Codes	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	\$ -	\$ -	\$ -	\$ 722,751	\$ -	\$ 722,751
Student Health Services Above Amount Collected		6441	-	-	-	27,132	-	27,132
Student Transportation		6491	-	-	-	-	-	-
Noninstructional Staff - Retirees' Benefits and Retirement Incentives		6740	-	-	-	1,722,327	-	1,722,327
Objects to Exclude								
Rents and Leases		5060	-	-	-	876,878	-	876,878
Lottery Expenditures								
Academic Salaries		1000	-	-	-	-	-	-
Classified Salaries		2000	-	-	-	3,281,954	-	3,281,954
Employee Benefits		3000	-	-	-	1,902,601	-	1,902,601
Supplies and Materials		4000	-	-	-	-	-	-
Software		4100	-	-	-	-	-	-
Books, Magazines, and Periodicals		4200	-	-	-	-	-	-
Instructional Supplies and Materials		4300	-	-	-	-	-	-
Noninstructional Supplies and Materials		4400	-	-	-	-	-	-
Total Supplies and Materials			-	-	-	-	-	-

See accompanying note to supplementary information.

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**RECONCILIATION OF *EDUCATION CODE* SECTION 84362 (50 PERCENT LAW) CALCULATION, CONTINUED  
FOR THE YEAR ENDED JUNE 30, 2018**

	Object/TOP Codes	ECS 84362 A Instructional Salary Cost AC 0100 - 5900 and AC 6110			ECS 84362 B Total CEE AC 0100 - 6799		
		Reported Data	Audit Adjustments	Revised Data	Reported Data	Audit Adjustments	Revised Data
Other Operating Expenses and Services	5000	\$ -	\$ -	\$ -	\$ 39,383	\$ -	\$ 39,383
Capital Outlay							
Library Books	6000	-	-	-	-	-	-
Equipment	6300	-	-	-	-	-	-
Equipment - Additional	6400	-	-	-	-	-	-
Equipment - Replacement	6410	-	-	-	-	-	-
<b>Total Equipment</b>		-	-	-	-	-	-
<b>Total Capital Outlay</b>							
Other Outgo	7000	-	-	-	-	-	-
<b>Total Exclusions</b>		-	-	-	8,573,026	-	8,573,026
<b>Total for ECS 84362, 50 Percent Law</b>		\$ 91,798,498	\$ -	\$ 91,798,498	\$ 169,561,486	\$ -	\$ 169,561,486
<b>Percent of CEE (Instructional Salary Cost/Total CEE)</b>		54.14%		54.14%	100.00%		100.00%
<b>50% of Current Expense of Education</b>					\$ 84,780,743		\$ 84,780,743

See accompanying note to supplementary information.