

**CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report**

**Analysis of compliance with the 50 Percent Law (ECS 84362)  
The Current Expense of Education**

**SUPPLEMENTAL DATA**

For Actual Year: 2003-04

		<b>S11 GENERAL FUND - UNRESTRICTED SUBFUND</b>	
<b>Object Category</b>	<b>State Use Only (EDP)</b>	<b>ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)</b>	<b>ECS 84362(b) Total (AC 0100 - 6799) (2)</b>
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	23,143,864	23,143,864
Noninstructional Salaries (CA 1200 and 1400)	408		3,702,732
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>23,143,864</b>	<b>26,846,596</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		10,680,273
Instructional Aides (CA 2200 and 2400)	416	1,852,804	1,852,804
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>1,852,804</b>	<b>12,533,077</b>
Employee Benefits (CA 3000)	429	6,650,817	13,324,825
Supplies and Materials (CA 4000)	435		1,158,303
Other Operating Expenses and Services (CA 5000)	449		7,311,613
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>31,647,485</b>	<b>61,174,414</b>
Less Exclusions for Current Expense of Education	469		1,971,926
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469))</b>	<b>470</b>	<b>31,647,485</b>	<b>59,202,488</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	53.46%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		29,601,244
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom Instructors (472 + 473)	474		29,601,244