

**Grossmont-Cuyamaca Community College District
50% Law Calculation Summary
2017-2018**

<u>General Fund</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Total Expenses (1000-6000)	\$ 112,336,519	\$ 38,867,413	\$ 151,203,932
Other Outgo (7000)	5,202,027	4,681,516	9,883,543
Total General Fund Expenses	117,538,546	43,548,929	161,087,475 (1)
STRS On-Behalf of Payments	3,265,080	-	3,265,080 (2)
Total General Fund Expenses reported on 311	<u>\$ 120,803,626</u>	<u>\$ 43,548,929</u>	<u>\$ 164,352,555</u>

A

50% Law Calculation

Only Unrestricted GF used in calculation	\$ 120,803,626	
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(688,682)	
Other Outgo (Object code 7xxx)	(5,202,027)	
Total Expenditures Prior to Exclusions	<u>\$114,912,917</u>	B
Exclusions:		
Unrestricted Lottery Salary & Benefits	(\$3,166,015)	
Retirees' Benefits & Retirement Incentives	(1,358,999)	
Student Transportation (object code 5630)	(7,395)	
Rentals & Leases (object code 5620)	(310,889)	
Total Exclusions	<u>(4,843,298)</u>	C
Total Expenditures After Exclusions	<u>\$110,069,619</u>	D
Less Activity Codes Excluded >679999 (see below list by keycode)	(2,376,081)	E
Net Total Current Expense of Education (CEE)	<u>\$107,693,538</u>	F
Instructional Salary Cost	<u>\$58,407,866</u>	G

Total Instructional Salary Cost (G)		
divided by Total CEE (F)		
= % of Current Expense of Educ (CEE)	<u>54.24%</u>	H

References:

- (1) 2017/18 Adoption Budget, Page 9, Expenditure Statement, Total All Sites, Column 3 , Total Expenditures
- (2) Beginning in 2015/16, a calculation of estimated revenue & expense is required to be reflected on 311 & 50% law. This has no fiscal impact on the district.

Grossmont-Cuyamaca Community College District

50% Law Calculation
List of Excluded TOPS Codes - 6800 thru 7390

Keycode & Description	2017/2018 Actuals
1117538_OPEB-Oth Post Emp Bene Total	20,688.00
1217605_Debt CC 1-Stop & GC LRC Total	1,000.00
1326013_VP SS - Athletics Total	160,309.20
1327538_OPEB-Othr Post Emp Bene Total	155,865.00
1327604_Util & Ops - Athl Ins Total	67,008.50
1336001_Student Affairs Total	436,170.25
1336002_Universal Stdtd ID Cards Total	9,661.57
1336004_ASGC Total	0.00
1336005_GC Commencement Total	37,793.83
1336081_Bill To ASGC Total	0.00
1336082_Bill To ASGC Clubs (ICC) Total	0.00
1336500_Athletics Total	438,409.46
1336503_Athletics - General Total	138,685.14
1336504_Athletic Training Total	9,838.87
1336505_Athletic Advisement Total	1,070.12
1336506_Athletic Transportation Total	59,532.45
1336507_Athletics Playoffs Total	27,350.57
1336526_Badminton-Women Total	1.20
1338081_Bill To Bkstr-Grsmnt Total	0.00
1376201_Forensics Total	15,538.33
1427538_OPEB-Oth Post Emp Bene Total	26,984.00
1436001_Student Activities Total	268,017.68
1436002_Stdtd Act - ID Cards Total	1,121.34
1436081_Bill To ASCC Total	0.00
1436502_Athletics - Post Season Total	2,454.46
1436507_Athletics - Intermural Total	335,794.09
1436510_Mens Basketball Total	12,425.44
1436511_Mens Soccer Total	9,728.96
1436512_Tennis Total	8,446.79
1436513_Golf Total	5,006.07
1436514_Volleyball Total	4,644.33
1436515_Athletics-Trainer Total	3,028.43
1436521_Womens Soccer Total	4,695.53
1436530_Men/Women Track & Field Total	39,431.34
1436532_Men's Cross Country Total	3,957.91
1436533_Women's Cross Country Total	4,025.20
1436534_Women's Golf Total	9,326.36
1438081_Bill To Bkstr Total	0.00
Sub-Total	<hr/> 2,318,010
Portion of On Behalf Of	71,871
Total Expenditures Prior to Exclusion	<hr/> 2,389,881
Less:	
Excluded Object 5620 Rents & Leases	(13,800)
Total Excluded Activities	<hr/> <hr/> E