

**GCCCD
50% Law Calculation
2009-2010**

<u>General Fund</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Total Expenses	\$93,457,124	\$16,461,950	\$109,919,074
Other Outgo	1,683,633	657,808	2,341,441
Total General Fund Expenses	<u>\$95,140,757</u>	<u>\$17,119,758</u>	<u>\$112,260,515</u> (1)
			A

50% Law Calculation

Only Unrestricted GF used in calculation	\$95,140,757	
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(393,020)	
Other Outgo (Object code 7xxx)	(1,683,633)	
Total Expenditures Prior to Exclusions	<u>\$93,064,105</u> (2)	B

Exclusions:

Unrestricted Lottery Salary & Benefits	(\$2,489,659)	
Retirees' Benefits & Retirement Incentives	(2,318,309)	
Student Transportation (AC 64xxxx, object code 5630)	(2,025)	
Rentals & Leases (object code 5620)	(446,969)	
Total Exclusions	<u>(5,256,962)</u>	C

Total Expenditures After Exclusions	<u>\$87,807,143</u>	D
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Less Activity Codes Excluded >679999	(1,626,590)	E
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Net Total Current Expense of Education (CEE)	<u>\$86,180,553</u>	F
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Instructional Salary Cost	<u>\$47,291,895</u>	G
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Total Instructional G \$47,291,895		
divided by Total CEE F \$86,180,553		
= % of Current Expense of Educ (CEE)	<u>54.88%</u>	H

<i>Exceeds requirement by</i>	\$4,201,619
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References:

(1) 2009/10 Adoption Budget, Page 9, Expenditure Statement, Total All Sites, Column 3 , Total Expenditures

(2) 2009/10 CCFS-311 Expenditures by Instructional & Non-Instructional Activity Report, Total Expenditures GF
rp-sa 1/19/2011 09-10 50% Law Calculation.xlsx