

Grossmont-Cuyamaca Community College District
50% Law Calculation Summary
2011-2012

<u>General Fund</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Total Expenses	\$92,568,201	\$15,790,207	\$108,358,408
Other Outgo	1,147,740	466,332	1,614,072
Total General Fund Expenses	<u><u>\$93,715,941</u></u>	<u><u>\$16,256,539</u></u>	<u><u>\$109,972,480</u></u> (1)
			A

50% Law Calculation

Only Unrestricted GF used in calculation **\$93,715,941**

Less expenses not included in 50% Law:

Capital Outlay (Object Code 6xxx) (330,607)

Other Outgo (Object code 7xxx) (1,147,740)

Total Expenditures Prior to Exclusions **\$92,237,594** **B**

Exclusions:

Unrestricted Lottery Salary & Benefits (\$2,324,056)

Retirees' Benefits & Retirement Incentives (1,993,880)

Student Transportation (object code 5630) (13,044)

Rentals & Leases (object code 5620) (335,240)

Total Exclusions (4,666,220) **C**

Total Expenditures After Exclusions **\$87,571,374** **D**

Less Activity Codes Excluded >679999 (1,734,519) **E**

(see below list by keycode)

Net Total Current Expense of Education (CEE) \$85,836,855 **F**

Instructional Salary Cost \$45,002,219 **G**

Total Instructional (G) \$45,002,219
divided by Total CEE (F) \$85,836,855
= % of Current Expense of Educ (CEE) 52.43% **H**

Exceeds requirement by \$2,083,792

References:

(1) 2011/12 Adoption Budget, Page 9, Expenditure Statement, Total All Sites, Column 3 , Total Expenditures

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List of Excluded TOPS Codes - 6800 thru 7390

Description	Keycode	2011/2012 Actuals
Debt CC 1-Stop & GC LRC	1217605	689
VP SS - Athletics	1326013	143,693
Util & Ops - Athl Ins	1327604	65,443
Student Affairs	1336001	330,072
Universal Stdt ID Cards	1336002	1,658
Athletics	1336500	408,526
Athletics - General	1336503	168,789
Athletic Training	1336504	10,415
Athletic Transportation	1336506	69,538
Athletics Playoffs	1336507	18,698
Forensics	1376201	20,728
Student Activities	1436001	128,572
Stdt Act - ID Cards	1436002	2,503
Athletics - Intermural	1436507	320,373
Mens Basketball	1436510	9,649
Mens Soccer	1436511	6,491
Tennis	1436512	3,864
Golf	1436513	5,837
Volleyball	1436514	2,735
Athletics-Trainer	1436515	6,912
Womens Basketball	1436520	3,282
Womens Soccer	1436521	6,198
Men/Women Track & Field	1436530	28,000
Men/Women Cross Country	1436531	3,780
Sub-Total		1,766,445
Less Excluded Object 5620 Rents & Leases		(31,925)
Total Excluded Activities		1,734,520
		E