

**Grossmont-Cuyamaca Community College District
50% Law Calculation Summary
2012-2013**

<u>General Fund</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Total Expenses	\$89,178,473	\$15,597,892	\$104,776,365
Other Outgo	2,708,547	576,535	3,285,082
Total General Fund Expenses	<u>\$91,887,020</u>	<u>\$16,174,427</u>	<u>\$108,061,447</u> (1)
			A

50% Law Calculation

Only Unrestricted GF used in calculation	\$91,887,020	
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(433,424)	
Other Outgo (Object code 7xxx)	(2,708,547)	
Total Expenditures Prior to Exclusions	<u>\$88,745,049</u>	B

Exclusions:

Unrestricted Lottery Salary & Benefits	(\$2,154,730)	
Retirees' Benefits & Retirement Incentives	(2,603,025)	
Student Transportation (object code 5630)	(11,594)	
Rentals & Leases (object code 5620)	(203,592)	
Total Exclusions	<u>(4,972,941)</u>	C

Total Expenditures After Exclusions **\$83,772,108** **D**

Less Activity Codes Excluded >679999 (1,753,530) **E**
(see below list by keycode)

Net Total Current Expense of Education (CEE) \$82,018,578 **F**

Instructional Salary Cost \$43,081,375 **G**

Total Instructional Salary Cost (G)
divided by Total CEE (F)
= % of Current Expense of Educ (CEE) 52.53% **H**

References:

(1) 2013/14 Adoption Budget, Page 9, Expenditure Statement, Total All Sites, Column 3 , Total Expenditures

Grossmont-Cuyamaca Community College District
50% Law Calculation
List of Excluded TOPS Codes - 6800 thru 7390

Description	Keycode	2012/2013 Actuals
Debt CC 1-Stop & GC LRC	1217605	424
VP SS - Athletics	1326013	154,998
Util & Ops - Athl Ins	1327604	75,477
Student Affairs	1336001	305,170
Universal Std ID Cards	1336002	5,549
Athletics	1336500	352,291
Athletics - General	1336503	172,981
Athletic Training	1336504	9,680
Athletic Transportation	1336506	65,604
Athletics Playoffs	1336507	27,869
Forensics	1376201	17,234
Student Activities	1436001	155,721
Std ID Act - ID Cards	1436002	7,091
Bill To ASCC	1436081	675
Athletics - Intermural	1436507	357,860
Mens Basketball	1436510	8,492
Mens Soccer	1436511	5,552
Tennis	1436512	3,158
Golf	1436513	5,996
Volleyball	1436514	5,628
Athletics-Trainer	1436515	7,896
Womens Basketball	1436520	4,274
Womens Soccer	1436521	6,455
Men/Women Track & Field	1436530	36,777
Men/Women Cross Country	1436531	4,372
Sub-Total		1,797,224
Less:		
Excluded Object 5620 Rents & Leases		(35,775)
Capital Expenditures		(7,919)
Total Excluded Activities		1,753,530
		E