

Grossmont-Cuyamaca Community College District
50% Law Calculation Summary
2013-2014

<u>General Fund</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Total Expenses	\$95,522,910	\$16,964,976	\$112,487,889
Other Outgo	2,910,896	1,415,850	4,326,745
Total General Fund Expenses	<u>\$98,433,806</u>	<u>\$18,380,826</u>	<u>\$116,814,634</u> (1)
			A

50% Law Calculation

Only Unrestricted GF used in calculation	\$98,433,806	
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(555,995)	
Other Outgo (Object code 7xxx)	(2,910,896)	
Total Expenditures Prior to Exclusions	<u>\$94,966,915</u>	B

Exclusions:

Unrestricted Lottery Salary & Benefits	(\$2,193,139)	
Retirees' Benefits & Retirement Incentives	(2,226,501)	
Student Transportation (object code 5630)	(12,712)	
Rentals & Leases (object code 5620)	(344,034)	
Total Exclusions	<u>(4,776,386)</u>	C

Total Expenditures After Exclusions	<u>\$90,190,529</u>	D
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Less Activity Codes Excluded >679999 (see below list by keycode)	(1,611,419)	E
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Net Total Current Expense of Education (CEE)	<u>\$88,579,110</u>	F
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Instructional Salary Cost	<u>\$46,657,105</u>	G
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Total Instructional Salary Cost (G)		
divided by Total CEE (F)		
= % of Current Expense of Educ (CEE)	<u>52.67%</u>	H

References:

(1) 2014/15 Adoption Budget, Page 9, Expenditure Statement, Total All Sites, Column 3 , Total Expenditures

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

Description	Keycode	2013/2014 Actuals
Debt CC 1-Stop & GC LRC	1217605	424
VP SS - Athletics	1326013	155,916
Util & Ops - Athl Ins	1327604	68,790
Student Affairs	1336001	294,842
Universal Stdt ID Cards	1336002	5,444
Athletics	1336500	387,904
Athletics - General	1336503	173,779
Athletic Training	1336504	10,631
Athletic Transportation	1336506	53,625
Athletics Playoffs	1336507	42,453
Forensics	1376201	18,604
Student Activities	1436001	150,820
Stdt Act - ID Cards	1436002	3,148
Athletics - Intermural	1436507	207,572
Mens Basketball	1436510	9,624
Mens Soccer	1436511	7,690
Tennis	1436512	4,590
Golf	1436513	5,220
Volleyball	1436514	4,508
Athletics-Trainer	1436515	8,295
Womens Basketball	1436520	5,356
Womens Soccer	1436521	6,987
Men/Women Track & Field	1436530	17,694
Men/Women Cross Country	1436531	7,469
Sub-Total		<u>1,651,385</u>
Less:		
Excluded Object 5620 Rents & Leases		(39,966)
Total Excluded Activities		<u><u>1,611,419</u></u>
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