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

Total Expenses Other Outgo Total General Fund Expenses	General Fund	Unrestricted	Restricted	Total
Total General Fund Expenses \$98,433,806 \$118,380,826 \$116,814,634 (1)    Solution	-	\$95,522,910	\$16,964,976	\$112,487,889
So% Law Calculation	•			
Solution	Total General Fund Expenses	\$98,433,806	\$18,380,826	\$116,814,634 (1)
Only Unrestricted GF used in calculation  Less expenses not included in 50% Law: Capital Outlay (Object Code 6xxx) Other Outgo (Object code 7xxx) (2,910,896)  Total Expenditures Prior to Exclusions  Exclusions: Unrestricted Lottery Salary & Benefits Retirees' Benefits & Retirement Incentives Student Transportation (object code 5630) Retals & Leases (object code 5620) (344,034) Total Exclusions  C  Total Expenditures After Exclusions  Less Activity Codes Excluded >679999 (1,611,419)  Ret Total Current Expense of Education (CEE)  \$88,579,110				Α
Only Unrestricted GF used in calculation  Less expenses not included in 50% Law: Capital Outlay (Object Code 6xxx) Other Outgo (Object code 7xxx) (2,910,896)  Total Expenditures Prior to Exclusions  Exclusions: Unrestricted Lottery Salary & Benefits Retirees' Benefits & Retirement Incentives Student Transportation (object code 5630) Retals & Leases (object code 5620) (344,034) Total Exclusions  C  Total Expenditures After Exclusions  Less Activity Codes Excluded >679999 (1,611,419)  Ret Total Current Expense of Education (CEE)  \$88,579,110				
Less expenses not included in 50% Law: Capital Outlay (Object Code 6xxx) (2,910,896) Other Outgo (Object code 7xxx) (2,910,896)  Total Expenditures Prior to Exclusions \$94,966,915 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 (4,776,386) C  Total Expenditures After Exclusions \$90,190,529 D  Less Activity Codes Excluded >679999 (1,611,419) E  Net Total Current Expense of Education (CEE) \$88,579,110 F	50% Law Calculation			
Capital Outlay (Object Code 6xxx) Other Outgo (Object code 7xxx)  Total Expenditures Prior to Exclusions  Exclusions: Unrestricted Lottery Salary & Benefits Exclusions: Unrestricted Expenditures Prior to Exclusions  Exclusions: Unrestricted Lottery Salary & Benefits Exclusions: Unrestricted Lottery Salary & Benefits Exclusions: Unrestricted Lottery Salary & Benefits Exclusions  Exclusions: Unrestricted Lottery Salary & Benefits Exclusions  Exclusions: (\$2,193,139) (2,226,501) (2,226,501) (12,712) (344,034) (12,712) (344,034) (4,776,386)  C  Total Exclusions  For the Exclusions  C  Total Expenditures After Exclusions  Exclusions  Exclusions  Exclusions  F  Net Total Current Expense of Education (CEE)  \$88,579,110	Only Unrestricted GF used in calculation	\$98,433,806		
Capital Outlay (Object Code 6xxx) Other Outgo (Object code 7xxx)  Total Expenditures Prior to Exclusions  Exclusions: Unrestricted Lottery Salary & Benefits Exclusions: Unrestricted Expenditures Prior to Exclusions  Exclusions: Unrestricted Lottery Salary & Benefits Exclusions: Unrestricted Lottery Salary & Benefits Exclusions: Unrestricted Lottery Salary & Benefits Exclusions  Exclusions: Unrestricted Lottery Salary & Benefits Exclusions  Exclusions: (\$2,193,139) (2,226,501) (2,226,501) (12,712) (344,034) (12,712) (344,034) (4,776,386)  C  Total Exclusions  For the Exclusions  C  Total Expenditures After Exclusions  Exclusions  Exclusions  Exclusions  F  Net Total Current Expense of Education (CEE)  \$88,579,110	Less expenses not included in 50% Law:			
Exclusions:  Unrestricted Lottery Salary & Benefits Retirees' Benefits & Retirement Incentives (2,226,501) Student Transportation (object code 5630) (12,712) Rentals & Leases (object code 5620) (344,034) Total Exclusions (4,776,386) C  Total Expenditures After Exclusions \$90,190,529 D  Less Activity Codes Excluded >679999 (1,611,419) E  (see below list by keycode) Feducation (CEE) \$88,579,110	•	(555,995)		
Exclusions:  Unrestricted Lottery Salary & Benefits Retirees' Benefits & Retirement Incentives Student Transportation (object code 5630) Rentals & Leases (object code 5620) Total Exclusions  C  Total Expenditures After Exclusions  Less Activity Codes Excluded >679999 (see below list by keycode)  Net Total Current Expense of Education (CEE)  \$88,579,110	Other Outgo (Object code 7xxx)	(2,910,896)		
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 (4,776,386) C  Total Expenditures After Exclusions \$90,190,529 D  Less Activity Codes Excluded >679999 (1,611,419) E  (see below list by keycode) F  Net Total Current Expense of Education (CEE) \$88,579,110 F	Total Expenditures Prior to Exclusions	\$94,966,915	В	
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 (4,776,386) C  Total Expenditures After Exclusions \$90,190,529 D  Less Activity Codes Excluded >679999 (1,611,419) E  (see below list by keycode) F  Net Total Current Expense of Education (CEE) \$88,579,110 F				
Retirees' Benefits & Retirement Incentives Student Transportation (object code 5630) Rentals & Leases (object code 5620) Total Exclusions  C  Total Expenditures After Exclusions  Less Activity Codes Excluded >679999 (see below list by keycode)  Net Total Current Expense of Education (CEE)  Rentals & Retirement Incentives (12,226,501) (12,712) (344,034) (4,776,386)  C  Total Expenditures After Exclusions  \$90,190,529  D  E				
Student Transportation (object code 5630) Rentals & Leases (object code 5620) Total Exclusions  (12,712) (344,034) (4,776,386)  C  Total Expenditures After Exclusions  \$90,190,529  D  Less Activity Codes Excluded >679999 (see below list by keycode)  Net Total Current Expense of Education (CEE)  \$88,579,110  F		,		
Rentals & Leases (object code 5620)  Total Exclusions  (4,776,386)  C  Total Expenditures After Exclusions  \$90,190,529  D  Less Activity Codes Excluded >679999 (see below list by keycode)  Net Total Current Expense of Education (CEE)  \$88,579,110  F		, ,		
Total Exclusions (4,776,386) C  Total Expenditures After Exclusions \$90,190,529 D  Less Activity Codes Excluded >679999 (1,611,419) E  (see below list by keycode) F  Net Total Current Expense of Education (CEE) \$88,579,110 F	• • • • • • • • • • • • • • • • • • • •	, ,		
Total Expenditures After Exclusions \$90,190,529 D  Less Activity Codes Excluded >679999 (1,611,419) E  Net Total Current Expense of Education (CEE) \$88,579,110 F			C	
Less Activity Codes Excluded >679999 (1,611,419) E  (see below list by keycode)  Net Total Current Expense of Education (CEE) \$88,579,110 F	Total Exclusions	(4,776,366)	C	
(see below list by keycode)  Net Total Current Expense of Education (CEE) \$88,579,110  F	Total Expenditures After Exclusions	\$90,190,529	D	
(see below list by keycode)  Net Total Current Expense of Education (CEE) \$88,579,110  F	Less Activity Codes Excluded >679999	(1.611.419)	Е	
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Instructional Salary Cost \$46,657,105	(,		-	
Instructional Salary Cost \$46,657,105				
<del>- + -, +</del>	Instructional Salary Cost	\$46,657,105	G	
			-	
Total Instructional Salary Cost (G)	Total Instructional Salary Cost (G)			
divided by Total CEE (F)	divided by Total CEE (F)			
= % of Current Expense of Educ (CEE) 52.67%	= % of Current Expense of Educ (CEE)	52.67%	Н	

## References:

<sup>(1) 2014/15</sup> 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

		2013/2014
Description	Keycode	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		1,651,385
Less:		
Excluded Object 5620 Rents & Leases		(39,966)
<b>Total Excluded Activities</b>		1,611,419
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