

Grossmont-Cuyamaca Community College District
50% Law Calculation Summary
2015-2016

<u>General Fund</u>	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Total Expenses	\$101,275,444	\$27,736,516	\$129,011,961
Other Outgo	2,995,320	3,274,723	6,270,043
Total General Fund Expenses	<u>\$104,270,764</u>	<u>\$31,011,239</u>	<u>\$135,282,004</u> ⁽¹⁾
			A

50% Law Calculation

Only Unrestricted GF used in calculation	\$104,270,764	
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(254,370)	
Other Outgo (Object code 7xxx)	(2,995,320)	
Total Expenditures Prior to Exclusions	<u>\$101,021,074</u>	B

Exclusions:

Unrestricted Lottery Salary & Benefits	(\$2,855,405)	
Retirees' Benefits & Retirement Incentives	(1,424,205)	
Student Transportation (object code 5630)	(8,549)	
Rentals & Leases (object code 5620)	(340,740)	
Total Exclusions	<u>(4,628,899)</u>	C
Total Expenditures After Exclusions	<u>\$96,392,175</u>	D

Less Activity Codes Excluded >679999 (see below list by keycode)	(1,825,892)	E
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Net Total Current Expense of Education (CEE)	<u>\$94,566,283</u>	F
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Instructional Salary Cost	<u>\$49,553,305</u>	G
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Total Instructional Salary Cost (G)		
divided by Total CEE (F)		
= % of Current Expense of Educ (CEE)	<u>52.40%</u>	H

References:

(1) 2015/16 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	2015/2016 Actuals
Debt CC 1-Stop & GC LRC	1217605	1,795
VP SS - Athletics	1326013	193,970
Util & Ops - Athl Ins	1327604	68,919
Student Affairs	1336001	367,922
Universal Std ID Cards	1336002	4,501
Bill To ASGC Clubs (ICC)	1336082	-600
Athletics	1336500	416,013
Athletics - General	1336503	184,319
Athletic Training	1336504	9,246
Athletic Transportation	1336506	60,857
Athletics Playoffs	1336507	27,904
Forensics	1376201	14,642
Student Activities	1436001	140,660
Std ID Act - ID Cards	1436002	3,438
Athletics - Intermural	1436507	318,986
Mens Basketball	1436510	10,976
Mens Soccer	1436511	5,710
Tennis	1436512	1,985
Golf	1436513	6,595
Volleyball	1436514	3,110
Athletics-Trainer	1436515	5,492
Womens Soccer	1436521	3,168
Men/Women Track & Field	1436530	21,044
Men's Cross Country	1436532	2,181
Women's Cross Country	1436533	2,012
Women's Golf	1436534	2,437
Sub-Total		1,877,282
Less:		
Excluded Object 5620 Rents & Leases		-51,390
Total Excluded Activities		1,825,892
		E