

Grossmont-Cuyamaca Community College District
50% Law Calculation Summary
Current Expense of Education
Actual Year: 2019-2020

Total Unrestricted General Fund Expenditures	\$ 131,574,982	
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(854,931)	
Other Outgo (Object code 7xxx)	(870,316)	
Total Expenditures Prior to Exclusions	<u>\$ 129,849,735</u>	A
Exclusions:		
Retirees' Benefits & Retirement Incentives (Instrl & Noninstrl.)	(1,471,812)	
Student Transportation (object code 5630)	(11,098)	
Rentals & Leases (object code 5620)	(156,142)	
Unrestricted Lottery Salaries & Benefits	<u>(\$2,914,823)</u>	
Total Exclusions	(4,553,875)	B
Total Expenditures After Exclusions	<u>\$125,295,860</u>	C
Less Activity Codes Excluded (6800 - 7390) <small>(Athletics and Student Co-Curricular activities)</small>	(2,920,988)	D
Net Total Current Expense of Education (CEE)	<u><u>\$122,374,872</u></u>	E
Instructional Salary Cost	<u><u>\$63,226,407</u></u>	F
Total Instructional Salary Cost (F) divided by Total CEE (E) = % of Current Expense of Educ (CEE)	<u><u>51.67%</u></u>	G

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