

**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	\$91,887,020	\$16,174,427	\$108,061,447 (1)

50% Law Calculation

Only Unrestricted GF used in calculation **\$91,887,020 - A**

Less expenses not included in 50% Law:

Capital Outlay (Object Code 6xxx) (433,424) - B
Other Outgo (Object code 7xxx) (2,708,547) - C

Total Expenditures Prior to Exclusions **\$88,745,049**

Exclusions:

Unrestricted Lottery Salary & Benefits (\$2,154,730)
Retirees' Benefits & Retirement Incentives (2,603,025) - D
Student Transportation (object code 5830) (11,594)
Rentals & Leases (object code 5620) (203,592)
Total Exclusions (4,972,941)

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

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

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

Instructional Salary Cost \$43,081,375

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

References:

(1) 2013/14 Adoption Budget, Page 10 Expenditure Statement, Total All Sites, Column 3, Total Expenditures

**Grossmont-Cuyamaca Community College District
Expenditure Statement - General Fund
Total All Sites - - UNRESTRICTED**

	Actual 10/11	Actual 11/12	Actual 12/13	Tentative Budget 13/14	Adoption Budget 13/14
ACADEMIC SALARIES:					
11 Contract Teachers	\$19,902,825	\$19,608,314	\$17,699,384	\$19,135,746	\$18,890,645
12 Contract Adm, Counselors, Librarians	6,769,252	7,205,352	6,341,375	7,160,283	7,235,577
13 Hourly Teachers	14,702,202	13,448,171	13,892,675	13,828,922	14,887,130
14 Hourly Adm, Counselors, Librarians	594,318	577,161	879,605	801,134	905,524
Object Group 1000 Total	<u>\$41,968,596</u>	<u>\$40,838,998</u>	<u>\$38,813,039</u>	<u>\$40,926,085</u>	<u>\$41,918,876</u>
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$16,593,094	\$16,357,233	\$15,232,587	\$17,517,035	\$17,379,452
22 Contract Instructional Aides	1,680,791	1,713,765	1,624,987	1,799,381	1,914,968
23 Hourly Non-Instructional	1,719,856	1,623,294	1,332,771	918,150	955,447
24 Hourly Instructional Aides	656,865	829,676	817,089	693,930	911,195
Object Group 2000 Total	<u>\$20,650,606</u>	<u>\$20,523,968</u>	<u>\$19,007,434</u>	<u>\$20,928,496</u>	<u>\$21,161,062</u>
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$19,127,482	\$19,258,590	\$18,118,939	\$19,797,778	\$19,795,599
3x Early Retirement & Retiree Benefits	1,905,778	2,015,683	2,603,025	2,285,766	2,235,003
Object Group 3000 Total	<u>\$21,033,260</u>	<u>\$21,274,273</u>	<u>\$20,721,964</u>	<u>\$22,083,544</u>	<u>\$22,030,602</u>
SUPPLIES:					
43 Supplies	\$2,250,783	\$1,085,456	\$1,939,283	\$2,266,838	\$2,810,777
Object Group 4000 Total	<u>\$2,250,783</u>	<u>\$1,085,456</u>	<u>\$1,939,283</u>	<u>\$2,266,838</u>	<u>\$2,810,777</u>
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,545,425	\$1,610,238	\$1,516,080	\$1,560,158	\$3,309,932
52 Travel and Mileage	264,158	283,146	356,273	418,000	447,578
53 Fees, Software, Memberships, Dues	885,886	918,429	926,815	1,030,086	1,090,522
54 Insurance	606,115	593,593	598,147	601,577	567,407
55 Utilities and Operations	2,624,426	2,851,000	2,424,451	3,007,948	3,416,636
56 Rents, Repairs & Maintenance	1,985,029	1,933,694	1,897,217	2,323,999	2,643,936
57 Audits, Interest, and Legals	225,546	181,852	422,794	277,439	282,930
58 Advertising, Postage & Other Operating	311,017	142,947	121,552	380,265	444,094
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$8,447,602</u>	<u>\$8,514,899</u>	<u>\$8,263,329</u>	<u>\$9,599,472</u>	<u>\$12,203,035</u>
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$22,380	\$12,175	\$2,718	\$39,000	\$42,200
62 Building Alterations	29,172	13,236	19,079	15,000	18,804
63 Books	67,154	63,610	81,786	69,465	95,918
64 Equipment	375,549	241,586	329,841	191,319	908,477
Object Group 6000 Total	<u>\$494,255</u>	<u>\$330,607</u>	<u>\$433,424</u>	<u>\$314,784</u>	<u>\$1,065,399</u>
OTHER OUTGO:					
71 Debt Service	(\$24,144)	\$0	\$0	\$0	\$0
73 Interfund Transfers	1,375,796	1,009,697	2,584,369	334,697	909,797
75/76 Std Financial Aid & Othr Pymts to Stdts	150,507	138,043	124,178	97,057	147,018
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$1,502,159</u>	<u>\$1,147,740</u>	<u>\$2,708,547</u>	<u>\$431,754</u>	<u>\$1,056,815</u>
Total Expenditures	<u>\$96,347,263</u>	<u>\$93,715,941</u>	<u>\$91,887,020</u>	<u>\$96,550,973</u>	<u>\$102,246,566</u>

A

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 Stdtd 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
Stdtd 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		<u>1,797,224</u>
Less:		
Excluded Object 5620 Rents & Leases		(35,775)
Capital Expenditures		(7,919)
Total Excluded Activities		<u><u>1,753,530</u></u>
		E