

50% Law & Budget Breakdown



50% Law Update

50% Law (and guidelines)

- Education Code (EC) Section
 - 84362 and 84363
- California Code of Regulations Sections
 - 59204 through 59214
- Contracted District Audit Manual (CDAM)

EC 84362(d):

“There shall be expended during each fiscal year for payment of salaries of classroom instructors by a community college district, ***50 percent of the district’s current expense of education.***”

Current Expense of Education

Includes things like:

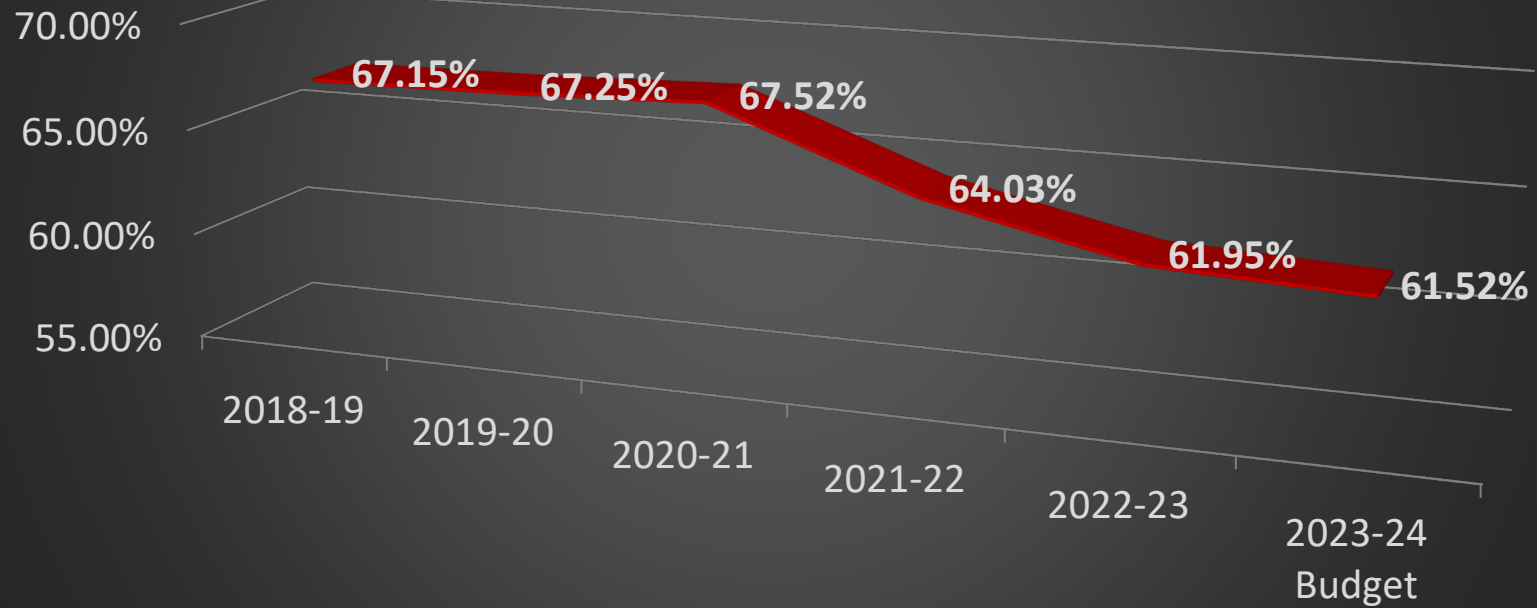
- Academic Salaries
- Classified Salaries
- Employee Benefits
- Books, Supplies, Equipment
- Contracting Services
- Operating Expenses
- ...

Excludes:

- Student Transportation
- Food Services
- Categorical Aid
- Facility Acquisition and Construction
- FWS
- ...

50% Law

Historical Review of BC's 50% Ratio* (*before DO chargeback)



Budget Breakdown

FOAPAL Defined

Funding is identified with the following codes:

- F-UND
- O-RGANIZATION
- A-CCOUNT
- P-ROGRAM
- A-CTIVITY
- L-OCATION

FOAPAL Example

GU001-230BS1-6412-672000

- **Fund:** **GU001** (General Unrestricted)
RP613 (SWF)
CE200 (Community Ed)
- **Org:** 230XXX (VP FAS)
240XXX (BC Foundation)
- **Acct:** 6412 (Computer/Technology Equipment)
4313 (Non-inst Supplies and Materials)
1100 (Academic – Regular Schedule)

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Accounts

GU001-230BS1-6412-672000

1000s	Faculty/Educational Administrator Labor
2000s	Classified/Temporary Labor
3000s	Benefits
4000s	Supplies/Materials
5000s	Services
6000s	Equipment
7000s	Student Financial Aid, Other
8000s	Revenue

Program

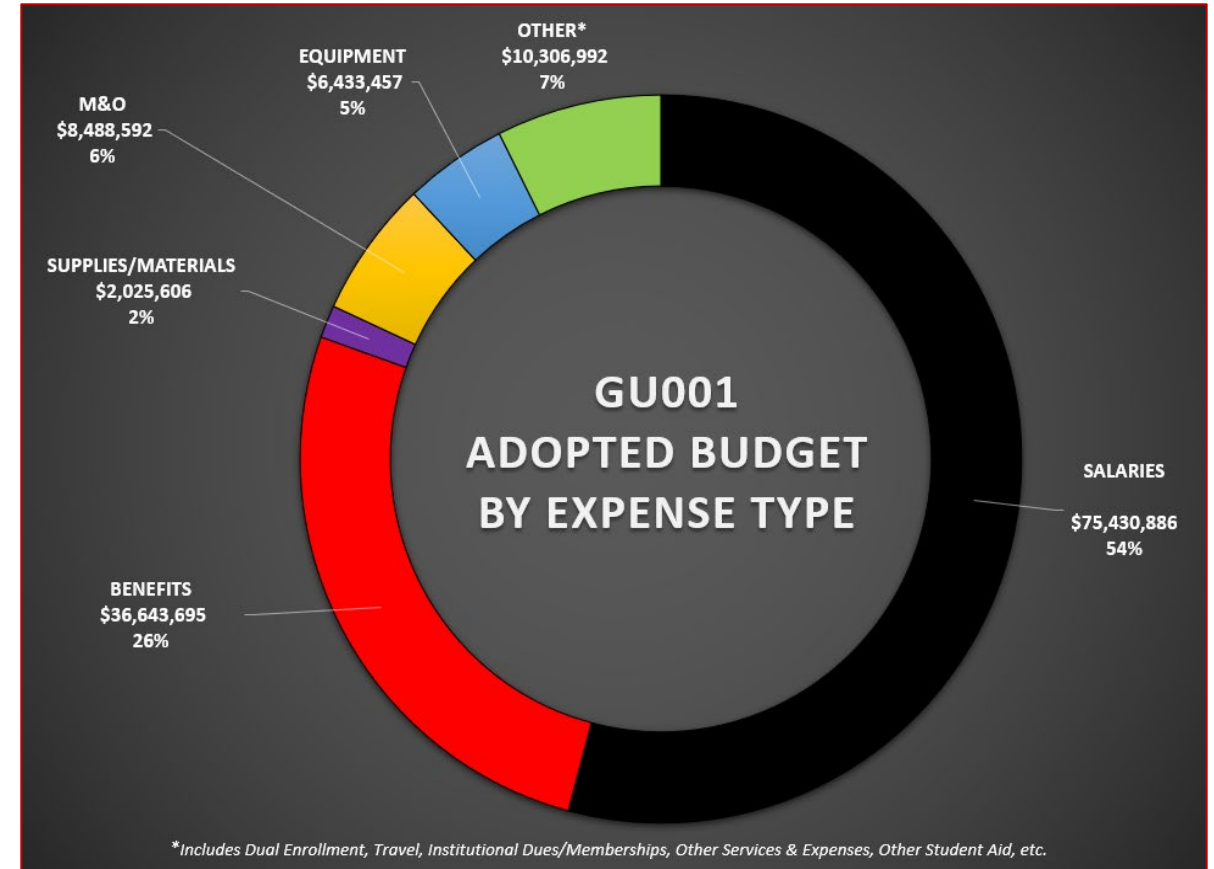
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6-digit numeric code identifies type of expense/revenue/other as it relates to the area.

000001-499900	Instructional Programs
599999	Revenue
600000s	Non-Instructional Programs
700000s	Other

Budget Breakdown

Account	Category	GU001 Budget	Total (GU+RP)
1000s	Faculty and Ed Admin Labor	\$56,416,459 40.5%	\$61,455,737 25%
2000s	Classified and Temp Labor	\$19,014,427 13.6%	\$44,456,909 18%
3000s	Benefits	\$36,643,695 26.3%	\$45,948,423 19%
4000s	Supplies and Materials	\$2,025,606 1.5%	\$5,710,838 2%
5000s	M&O Services	\$8,488,592 6.1%	\$10,614,573 4%
6000s	Equipment	\$6,433,457 4.6%	\$13,310,109 6%
5000s / 7000s	Other-Services Other	\$10,306,992 7.4%	\$65,251,000 26%
Total		\$139,329,228	\$246,747,587



Thank you!