

50% Law

- Removed from the Calculation
 - Accounts less than 5999
 - Program code greater than 68000
- Numerator
 - 11xx, 13xx, 22xx, or 24xx where program code is less than 500000 or 6110
 - Account is a benefit account that ends in xx10 or xx10T where program code is less than 500000 or 6110
 - 3119 and 3919 where program code is less than 500000 or 6110xx
 - 515x where program code is less than 500000 or 6110xx
- Denominator – Non-Instructional Salaries/Benefits, Accounts in 4000's, 5000's
- Exclusions
 - Account codes:
 - 5212,5603,5602,5608,6740xxx
 - Program Code greater than 680000

Additional Information cont.

Funding Source	Purpose	Account Codes	Program Codes
General Unrestricted 50% Law GU001, CE, and IC's	- Numerator – Instructional Salaries/Benefits, Instructional Services - Denominator – Numerator + All other expenses except exclusions - Exclusions – New Capital Outlay, Equipment, Co-Curriculars, Student Transportation, Lottery Expenses	Numerator - Faculty Teaching 11xx, 13xx - Instructional Classified 22xx, 24xx - Contract Education 5150 Exclusions: Account codes 5212,5603,5602,5608 Program code: 6740xx	- Instructional 010100-499900 - Non-Instructional 600xxx-67xxxx - Exclusions 68xxxx-793xxx
Restricted Lottery LR001	- Instructional Supplies & Materials - Software	- Instructional Supplies & Materials 4310 - Software 5650	Instructional 010100-499900