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Fiscal Standards and Accountability Unit (<http://www.cccco.edu:443/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit>)

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# Fifty Percent Law

## Fifty Percent Law



The Fifty Percent Law requires all community college districts to spend at least half of their “Current Expense of Education” for “Salaries of Classroom Instructors.” Education Code Section 84362 and the implementing regulations in the California Code of Regulations title 5, section 59200, et. al., provide for exemptions under certain circumstances.

All districts reporting deficiencies on the Fifty Percent Law report in the CCFS-311 Annual Financial and Budget Report in a given fiscal year will be reported in the following Board of Governors March meeting agenda item on the Fifty Percent Law, whether or not an application for exemption is filed. If a district spent less than fifty percent of the Current Expense of Education for the Salaries of Classroom Instructors and wishes to be given consideration for an exemption, the district governing board must file an application for exemption and the subsequent related local governing board findings.

### **COVID-19 Expenditures are exempt from the fifty percent law computation through June 30, 2021.** [Education Code section 84363](https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=84363.&lawCode=EDC)

([https://leginfo.ca.gov/faces/codes\\_displaySection.xhtml?](https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=84363.&lawCode=EDC)

[sectionNum=84363.&lawCode=EDC](https://leginfo.ca.gov/faces/codes_displaySection.xhtml?sectionNum=84363.&lawCode=EDC)) allows for an exclusion of any expenditures incurred during a state or local declared emergency related to the COVID-19 pandemic that are not otherwise normal expenditures that would have been incurred.

The application and findings should be submitted to [FiscalStandards@cccco.edu](mailto:FiscalStandards@cccco.edu) You can help end the pandemic. Protect yourself and loved ones. Get your [free COVID-19 vaccination](http://www.vaccinateall58.com/) (http://www.vaccinateall58.com/) today.

CCFS-350A - Application for Exemption from the Fifty Percent Law (/media/CCCCO-Website/College-Finance-and-Facilities/Fifty-Percent-Law/ccfs-350a-applicationforexemptionfromthefiftypercentlaw71320a11y.pdf?la=en&hash=1C6D66892DF65FBFE325DAE8C1C8016A263F45D8)

is due no later than the **September 15** following the end of the fiscal year.

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CCFS-350B - Findings of the Local Governing Board Regarding the Fifty Percent Law (/media/CCCCO-Website/College-Finance-and-Facilities/Fifty-Percent-Law/ccfs-350b-findings-of-the-local-governing-board-regarding-the-fifty-percent-law-editsfinal5-a11y.pdf?la=en&hash=EFDF768B0210E91772929359BE303107E8886AEF)

is due no later than the **December 1** following the end of the fiscal year.

Within two weeks of the public hearing or by the date the district is required to transmit its findings to the Chancellor's Office, whichever is later, the academic employee organization(s) may submit an additional written statement opposing the application and requesting a hearing by the Chancellor.



California Community Colleges

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