CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

SUPPLEMENTAL DATA

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Activity (ECSA) Activity (ECSB) Activity (ECSX) Academic Salaries Object ECS 84362 A ECS 84362 B Ecxtuded Academic Salaries Code Total CES Activity (ECSA) ECS 84362 A ECS 84362 B Ecxtuded Contract or Regular 1100 19,008,314 Total CES Activity (ECSA) Activity (ECSA) ECS 84362 A ECS 84362 B Ecxtuded Contract or Regular 1100 19,008,314 19,608,314 19,608,314 Other Contract or Regular 0 7.7656 0 Other 1300 13,418,653 13,448,171 Contract or Regular 0	For Actual Year: 2011-2012 Budg	get Year: 2012-2013	District ID: 020	Name: GROSSMONT		
ObjectInstructional Salary CostTotal CEEActivitiesAcademic SalariesCodeAC 0100-5900 & AC 6100AC 0100-6799AC 6800-7390TotalInstructional Salaries10019.608,31419.608,31419.608,314CodeOther130013,418,56313,448,171CodeCodeTotal Instructional Salaries33,026,87733,066,4850CodeContract or Regular12006,827,696377,656CodeContract or Regular12006,827,696377,656CodeOther14009577,161CodeCodeTotal Academic Salaries140033,026,87740,461,342377,656CodeContract or Regular120007,404,457377,656CodeTotal Academic Salaries10111CodeNon-Instructional Salaries210015,817,970539,263CodeRegular Status210011,524,96098,334CodeOther230011,544,2161,713,765CodeOther2400688,045829,676CodeCodeOther2400688,045829,676CodeCodeOther240010,832,63520,93,43637,597CodeOther2400688,045829,676CodeCodeCotal Academic Salaries200011,542,2161,713,765CodeOther2400688,045829,676CodeCode<			Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
Academic SalariesCodeAC 0100-5900 & AC 6110AC 0100-6799AC 6800-7390TotalInstructional Salaries110019,608,31419,608,31419,608,31419,608,31410,000Other130013,03013,418,65313,448,17701000Total Instructional Salaries130033,026,87733,056,485001000Contract or Regular120033,026,87733,056,485001000010000 <th></th> <th></th> <th>ECS 84362 A</th> <th>ECS 84362 B</th> <th>Excluded</th> <th rowspan="3">Total</th>			ECS 84362 A	ECS 84362 B	Excluded	Total
Instructional Salaries 1100 19,608,314 19,608,314 19,608,314 Other 1300 13,418,663 13,448,171 Total Instructional Salaries 33,026,877 33,066,455 0 Non-Instructional Salaries 33,026,877 33,066,455 0 Contract or Regular 1200 6,827,696 377,656 Other 1400 577,161 Total Non-Instructional Salaries 1400 7,404,837 377,656 Total Academic Salaries 1400 7,404,837 377,656 Total Non-Instructional Salaries 1 1 1 1 Non-Instructional Salaries 1 1 1 1 1 Non-Instructional Salaries 1		Object	Instructional Salary Cost	Total CEE	Activities	
Contract or Regular110019,008,31419,008,31419,008,314Other130013,418,56313,448,171Total Instructional Salaries33,026,87733,056,485Contract or Regular12006,827,696377,656Other1400577,161Total Non-Instructional Salaries140033,026,87744,461,342377,656Other14007,404,857377,656Total Academic Salaries133,026,87744,461,342377,656Total Academic Salaries133,026,87744,461,342377,656Total Academic Salaries133,026,87744,461,342377,656 </th <th>Academic Salaries</th> <th>Code</th> <th>AC 0100-5900 & AC 6110</th> <th>AC 0100 - 6799</th> <th>AC 6800 - 7390</th>	Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Other130013,418,66313,448,171Total Instructional Salaries	Instructional Salaries					
Total Instructional Salaries Instructional Sal	Contract or Regular	1100	19,608,314	19,608,314		19,608,314
Non-instructional Salaries Contract or Regular 1200 6,827,696 377,656 Other 1400 577,161 Total Non-Instructional Salaries 1400 7,404,857 377,656 Total Non-Instructional Salaries 33,026,877 40,461,342 377,656 Total Academic Salaries 33,026,877 40,461,342 377,656 Classified Salaries Non-Instructional Salaries Regular Status 2100 15,817,970 539,263 Other 2300 15,817,970 539,263 Total Non-Instructional Salaries 2000 11,542,960 98,334	Other	1300	13,418,563	13,448,171		13,448,171
Contract or Regular12006.827,696377,666Other14000577,1610Total Non-Instructional Salaries133,026,87740,045,324377,656Total Academic Salaries133,026,87740,046,1342377,656Classified Salaries10011Non-Instructional Salaries11111Regular Status210011539,26311Other230001,524,96098,33411Total Non-Instructional Salaries101,734,2930637,5971Other230001,734,2930637,59711Instructional Aides22001,544,2161,713,765111Other2400689,045829,67611111Other240002,233,2612,543,441011	Total Instructional Salaries		33,026,877	33,056,485	0	33,056,485
Other1400577,161Image: constraint of the section of t	Non-Instructional Salaries					
Total Non-Instructional SalariesImage: Constructional SalariesImage: Constructional SalariesTotal Academic SalariesImage: Constructional SalariesImage: Constructional SalariesImage: Constructional SalariesNon-Instructional SalariesImage: Constructional SalariesImage: Constructional SalariesImage: Constructional SalariesNon-Instructional SalariesImage: Constructional SalariesImage: Constructional SalariesImage: Constructional SalariesOther2100Image: Constructional SalariesImage: Constructional SalariesImage: Constructional SalariesOther2300Image: Constructional SalariesImage: Constructional SalariesImage: Constructional SalariesImstructional AidesImage: Constructional SalariesImage: Constructional SalariesImage: Constructional SalariesOther2400Image: Constructional SalariesImage: Constructional SalariesImage: Constructional SalariesOther2400Image: Constructional SalariesImage: Constructional SalariesImage: Constructional SalariesImage: Constructional AidesImage: Constructional SalariesImage: Constructional SalariesImage: Constructional SalariesImage: C	Contract or Regular	1200	İ	6,827,696	377,656	7,205,352
Total Academic SalariesInternational SalariesInternational SalariesInternational SalariesClassified SalariesInternational SalariesInternational SalariesInternational SalariesRegular Status2100International SalariesInternational SalariesOther2300International SalariesInternational SalariesTotal Non-Instructional SalariesInternational SalariesInternational SalariesOther2300International SalariesInternational SalariesTotal Non-Instructional SalariesInternational SalariesInternational SalariesInstructional AidesInternational SalariesInternational SalariesOther2400689,045829,676Other2400689,045829,676Instructional AidesInternational SalariesInternational SalariesInstructional SalariesInternational SalariesInternational SalariesInstruction	Other	1400		577,161		577,161
Image: Classified Salaries Image: Classified Salaries <th< td=""><td>Total Non-Instructional Salaries</td><td></td><td>0</td><td>7,404,857</td><td>377,656</td><td>7,782,513</td></th<>	Total Non-Instructional Salaries		0	7,404,857	377,656	7,782,513
Non-Instructional SalariesImage: Regular Status2100Image: Regular Status210015,817,970539,263Other230001,524,96098,3340Total Non-Instructional Salaries0017,342,930637,597Instructional Aides122001,544,2161,713,7650Regular Status22001,544,2161,713,76500Other2400689,045829,676000Total Instructional Aides122,233,2611,9,886,37100Total Classified Salaries002,233,2611,9,886,371637,5970Total Classified Salaries300010,832,63520,934,043340,233000Supplies and Materials400001,015,15970,29700Other Operating Expenses500050008,174,244340,65500	Total Academic Salaries		33,026,877	40,461,342	377,656	40,838,998
Regular Status 2100 100 15,817,970 539,263 Other 2300 1,524,960 98,334 100 Total Non-Instructional Salaries C 0 17,342,930 637,597 Instructional Aides C C 1,713,765 C 100 Regular Status 2200 1,544,216 1,713,765 C 100 Other 2400 689,045 829,676 C 100 100 Other 2400 689,045 829,676 C 100 <	Classified Salaries					
Other 2300 0.0000 1,524,960 98,334 Total Non-Instructional Salaries 2300 0.0000 1,7342,930 637,597 Instructional Aides C C C C C Regular Status 2200 1,544,216 1,713,765 C C Other 2400 689,045 829,676 C C Other 2400 689,045 829,676 C C Other 2400 689,045 829,676 C C Total Instructional Aides C C C C C Total Classified Salaries C C C C C C Total Classified Salaries C C C C C C C C Total Classified Salaries C C C C C C C C C C C C C C C C C C C	Non-Instructional Salaries					
Total Non-Instructional Salaries Instructional Salaries Instructional Aides Instructi	Regular Status	2100		15,817,970	539,263	16,357,233
Instructional Aides	Other	2300		1,524,960	98,334	1,623,294
Regular Status Contour	Total Non-Instructional Salaries		0	17,342,930	637,597	17,980,527
Other 2400 689,045 829,676 Total Instructional Aides C 2,233,261 2,543,441 0 Total Classified Salaries C 2,233,261 19,886,371 637,597 Employee Benefits 3000 10,832,635 20,934,034 340,239 Supplies and Materials 4000 C 1,015,159 70,297 Other Operating Expenses 5000 C 8,174,244 340,655	Instructional Aides					
Total Instructional Aides Image: Construction of Const	Regular Status	2200	1,544,216	1,713,765		1,713,765
Total Classified Salaries Image: Constraint of the constraint	Other	2400	689,045	829,676		829,676
Image: Constraint of the second of	Total Instructional Aides		2,233,261	2,543,441	0	2,543,441
Supplies and Materials 4000 1,015,159 70,297 Other Operating Expenses 5000 8,174,244 340,655	Total Classified Salaries		2,233,261	19,886,371	637,597	20,523,968
Other Operating Expenses 5000 8,174,244 340,655		3000	10,832,635	20,934,034	340,239	21,274,273
	Supplies and Materials	4000		1,015,159	70,297	1,085,456
Equipment Replacement 6420 Image: Comparison of the second s	Other Operating Expenses	5000		8,174,244	340,655	8,514,899
	Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions 46,092,773 90,471,150 1,766,444	Total Expenditures Prior to Exclusions		46,092,773	90,471,150	1,766,444	92,237,594

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012 Budget Year: 2012-2013	5	District ID: 020	Name: GROSSMONT		
		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	ĺ	ECS 84362 A	ECS 84362 B	Excluded	
	ĺ	Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	1,090,554	1,090,554		1,090,554
Student Health Services Above Amount Collected	6441				(
Student Transportation	6491		13,044		13,044
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		903,326		903,326
Objects to Exclude	Object Code				
Rents and Leases	5060		303,315	31,925	335,240
Lottery Expenditures					
Academic Salaries	1000		1,696,990		1,696,990
Classified Salaries	2000				(
Employee Benefits	3000		627,066		627,066
Supplies and Materials	4000				
Software	4100				(
Books, Magazines, & Periodicals	4200				(
Instructional Supplies & Materials	4300				(
Noninstructional, Supplies & Materials	4400				(
Total Supplies and Materials		0	0	0	(
Other Operating Expenses and Services	5000				(

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SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012 Budget Year: 2012-20	13	District IE	0: 020	Name: GROSSMONT		
		Activity	(ECSA)	Activity (ECSB)	Activity (ECSX)	
	-	ECS 84	362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost AC 0100-5900 & AC 6110		Total CEE	Activities AC 6800 - 7390	
	Code			AC 0100 - 6799		Total
Capital Outlay	6000					
Library Books	6300					0
Equipment	6400					
Equipment - Additional	6410					0
Equipment - Replacement	6420					0
Total Equipment		Ì	0	(C	0
Total Capital Outlay		Ì	0	(C	0
Other Outgo	7000	Ì			ĺ	0
Total Exclusions			1,090,554	4,634,295	31,925	4,666,220 (
Total for ECS 84362, 50% Law		G	45,002,219	F 85,836,855	E 1,734,519	87,571,374
Percent of CEE (Instructional Salary Cost / Total CEE)		Н	52.43%	100.00%		
50% of Current Expense of Education				42,918,428	3	
Nonexempted (Remaining) Deficiency from second						
preceeding Fiscal Year						
Amount Required to be Expended for Salaries of Classroom			45,002,219	85,836,855	5 1,734,519	87,571,374
Instructors		İ	ĺ			
Reconciliation to Unrestricted General Fund Expenditures						
Total Expenditures Prior to Exclusions			46,092,773	90,471,150	1,766,444	92,237,594
Capital Expenditures	6000		118,089	330,607	,	330,607
Equipment Replacement (Back out)	6420			(C	0
Total Unrestricted General Fund Expenditures			46,210,862	90,801,757	1,766,444	92,568,201