

**Grossmont-Cuyamaca Community College District  
50% Law Calculation Summary  
2020-2021**

<u>General Fund</u>	<u>Unrestricted</u>	
Total Expenses (1000-6000)	\$ 109,333,195	
Other Outgo (7000)	5,349,625	
<b>Total General Fund Expenses</b>	<b>114,682,820</b>	<b>A</b>
STRS On-Behalf of Payments	4,754,362	
<b>Total General Fund Expenses</b>	<b><u>\$ 119,437,182</u></b>	

<u>50% Law Calculation</u>		
Only Unrestricted GF used in calculation	\$ 119,437,182	<b>A</b>
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(249,234)	
Other Outgo (Object code 7xxx)	(5,349,625)	
<b>Total Expenditures Prior to Exclusions</b>	<b>\$ 113,838,323</b>	<b>B</b>

Exclusions		
Unrestricted Lottery Salary & Benefits	(\$2,840,266)	
Retirees' Benefits & Retirement Incentives	(1,453,399)	
Student Transportation (object code 5630)	0	
Rentals & Leases (object code 5620)	(45,092)	
<b>Total Exclusions</b>	<b>(4,338,757)</b>	<b>C</b>

<b>Total Expenditures After Exclusions</b>	<b>\$109,499,566</b>	<b>D</b>
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Less Activity Codes Excluded >679999	(2,322,062)	<b>E</b>
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<b>Net Total Current Expense of Education (CEE)</b>	<b><u>\$107,177,504</u></b>	<b>F</b>
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<b>Instructional Salary Cost</b>	<b><u>\$57,356,460</u></b>	<b>G</b>
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<b>Total Instructional Salary Cost</b>		
<b>divided by Total CEE</b>		
<b>= % of Current Expense of Educ (CEE)</b>	<b><u>53.52%</u></b>	<b>H</b>

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

	Actual 18/19	Actual 19/20	Actual 20/21	Tentative Budget 21/22	Adoption Budget 21/22
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$20,072,056	\$22,461,144	\$21,166,785	\$22,696,815	\$24,305,185
12 Contract Adm, Counselors, Librarians	7,314,613	8,339,421	7,664,845	8,852,828	9,002,845
13 Hourly Teachers	23,752,322	19,859,020	16,475,391	19,290,011	20,611,363
14 Hourly Adm, Counselors, Librarians	750,258	711,039	559,398	752,182	718,631
Object Group 1000 Total	<u>\$51,889,249</u>	<u>\$51,370,624</u>	<u>\$45,866,419</u>	<u>\$51,591,836</u>	<u>\$54,638,024</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$20,018,144	\$21,286,247	\$20,672,036	\$23,320,444	24,712,652
22 Contract Instructional Aides	2,221,637	2,305,009	2,184,789	2,506,849	2,509,454
23 Hourly Non-Instructional	1,639,036	1,549,787	366,920	900,397	918,473
24 Hourly Instructional Aides	733,340	1,002,415	207,677	325,828	311,106
Object Group 2000 Total	<u>\$24,612,157</u>	<u>\$26,143,458</u>	<u>\$23,431,422</u>	<u>\$27,053,518</u>	<u>\$28,451,685</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$29,006,334	\$30,957,895	\$27,934,162	\$34,762,807	35,702,154
3x Early Retirement & Retiree Benefits	1,811,648	1,790,552	1,445,929	1,595,796	1,714,721
Object Group 3000 Total	<u>\$30,817,982</u>	<u>\$32,748,447</u>	<u>\$29,380,091</u>	<u>\$36,358,603</u>	<u>\$37,416,875</u>
<b>SUPPLIES:</b>					
4x Supplies      Object Group 4000 Total	\$743,600	\$526,193	\$466,940	\$695,417	\$1,945,986
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,559,973	\$3,468,493	\$1,952,779	\$2,487,665	\$3,073,015
52 Travel and Mileage	580,844	397,237	45,167	212,105	305,680
53 Fees, Software, Memberships, Dues	1,233,817	1,191,766	1,018,568	1,602,657	1,425,323
54 Insurance	809,900	822,921	1,039,576	969,567	1,007,142
55 Utilities and Operations	3,030,032	3,223,724	2,957,883	3,255,688	4,159,487
56 Rents, Repairs & Maintenance	2,978,065	2,817,542	2,307,045	4,308,485	4,451,389
57 Audits, Interest, and Legals	322,610	1,075,520	415,919	850,500	817,355
58 Advertising, Postage & Other Operating	280,706	429,845	202,152	365,390	308,800
59 Other Holding	0	0	0	0	-
Object Group 5000 Total	<u>\$12,795,947</u>	<u>\$13,427,048</u>	<u>\$9,939,089</u>	<u>\$14,052,057</u>	<u>\$15,548,191</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$778	\$51,555	\$0	\$0	\$0
62 Building Alterations	55,249	8,692	0	0	0
63 Books	55,512	35,875	19,573	68,411	30,000
64 Equipment	1,501,819	758,809	229,661	981,790	1,324,721
Object Group 6000 Total	<u>\$1,613,358</u>	<u>\$854,931</u>	<u>\$249,234</u>	<u>\$1,050,201</u>	<u>\$1,354,721</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	9,632,466	483,956	5,360,982	1,502,797	1,502,697
75/76 Std Financial Aid & Othr Pymts to Stdts	484,713	386,360	(11,357)	246,155	246,155
79 Dedicated Reserves	(10,829)	0	0	0	0
Object Group 7000 Total	<u>\$10,106,350</u>	<u>\$870,316</u>	<u>\$5,349,625</u>	<u>\$1,748,952</u>	<u>\$1,748,852</u>
Total Expenditures	<u>\$132,578,643</u>	<u>\$125,941,017</u>	<u>\$114,682,820</u>	<u>\$132,550,584</u>	<u>\$141,104,334</u>

A



For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 020

Name: GROSSMONT-CUYAMACA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	21,166,786	21,166,785		21,166,785
Other	1300	16,072,374	16,464,531	10,859	16,475,390
<b>Total Instructional Salaries</b>		37,239,160	37,631,316	10,859	37,642,175
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		7,100,819	564,028	7,664,847
Other	1400		543,963	15,435	559,398
<b>Total Non-Instructional Salaries</b>		0	7,644,782	579,463	8,224,245
<b>Total Academic Salaries</b>		37,239,160	45,276,098	590,322	45,866,420
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		20,076,666	595,370	20,672,036
Other	2300		287,168	79,753	366,921
<b>Total Non-Instructional Salaries</b>		0	20,363,834	675,123	21,038,957
<b>Instructional Aides</b>					
Regular Status	2200	1,968,303	2,184,789		2,184,789
Other	2400	59,432	207,677		207,677
<b>Total Instructional Aides</b>		2,027,735	2,392,466	0	2,392,466
<b>Total Classified Salaries</b>		2,027,735	22,756,300	675,123	23,431,423
<b>Employee Benefits</b>	3000	18,863,761	33,461,336	673,162	34,134,498
<b>Supplies and Materials</b>	4000		426,604	40,335	466,939
<b>Other Operating Expenses</b>	5000		9,594,988	344,100	9,939,088
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		58,130,656	111,515,326	2,323,042	113,838,368

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: 2020-2021

Budget Year: 2021-2022

District ID: 020

Name: GROSSMONT-CUYAMACA

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	774,196	774,196		774,196
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		679,204		679,204
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		44,113	979	45,092
Lottery Expenditures					
Academic Salaries	1000		1,912,015		1,912,015
Classified Salaries	2000				0
Employee Benefits	3000		928,251		928,251
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0



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S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 020

Name: GROSSMONT-CUYAMACA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		774,196	4,337,779	979	<i>C</i> 4,338,758
<b>Total for ECS 84362, 50% Law</b>		<i>G</i> 57,356,460	<i>F</i> 107,177,547	<i>E</i> 2,322,063	<i>D</i> 109,499,610
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		<i>H</i> 53.52%	100.00%		
<b>50% of Current Expense of Education</b>			53,588,774		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		57,356,460	107,177,547	2,322,063	109,499,610
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		58,130,656	111,515,326	2,323,042	<i>B</i> 113,838,368
<b>Capital Expenditures</b>	6000	76,587	242,168	7,066	249,234
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		58,207,243	111,757,494	2,330,108	114,087,602