

**Grossmont-Cuyamaca Community College District  
50% Law Calculation Summary  
2021-22**

<u>General Fund</u>	<u>Unrestricted</u>	
Total Expenses (1000-6000)	\$ 112,504,814	
Other Outgo (7000)	<u>10,543,109</u>	
Total General Fund Expenses	123,047,923	A
STRS On-Behalf of Payments	<u>4,868,741</u>	
Total General Fund Expenses reported on 311	<u><u>\$ 127,916,664</u></u>	

<u>50% Law Calculation</u>		
Only Unrestricted GF used in calculation	<b>\$ 127,916,664</b>	
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(333,022)	
Other Outgo (Object code 7xxx)	<u>(10,543,109)</u>	
Total Expenditures Prior to Exclusions	<b>\$ 117,040,533</b>	B

Exclusions:		
Unrestricted Lottery Salary & Benefits	(\$3,089,482)	
Retirees' Benefits & Retirement Incentives	(1,806,164)	
Student Transportation (object code 5630)	(6,289)	
Rentals & Leases (object code 5620)	<u>(68,143)</u>	
Total Exclusions	<u>(4,970,078)</u>	C

Total Expenditures After Exclusions	<b>\$112,070,455</b>	D
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Less Activity Codes Excluded >679999	(2,890,184)	E
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Net Total Current Expense of Education (CEE)	<u><u>\$109,180,271</u></u>	F
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Instructional Salary Cost	<u><u>\$58,534,875</u></u>	G
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Total Instructional Salary Cost		
divided by Total CEE		
= % of Current Expense of Educ (CEE)	<u><u>53.61%</u></u>	H

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

	Actual 19/20	Actual 20/21	Actual 21/22	Tentative Budget 22/23	Adoption Budget 22/23
<b>ACADEMIC SALARIES:</b>					
11 Contract Teachers	\$22,461,144	\$21,166,785	\$21,120,046	\$25,484,240	\$25,005,672
12 Contract Adm, Counselors, Librarians	8,339,421	7,664,845	7,013,721	9,446,115	8,845,060
13 Hourly Teachers	19,859,020	16,475,391	17,186,888	20,250,413	21,242,804
14 Hourly Adm, Counselors, Librarians	711,039	559,398	596,882	765,150	776,055
Object Group 1000 Total	<u>\$51,370,624</u>	<u>\$45,866,419</u>	<u>\$45,917,537</u>	<u>\$55,945,918</u>	<u>\$55,869,591</u>
<b>CLASSIFIED SALARIES:</b>					
21 Contract Non-Instructional	\$21,286,247	\$20,672,036	\$19,074,610	\$25,332,847	\$25,334,045
22 Contract Instructional Aides	2,305,009	2,184,789	2,157,751	2,534,411	2,758,767
23 Hourly Non-Instructional	1,549,787	366,920	951,116	992,899	1,005,699
24 Hourly Instructional Aides	1,002,415	207,677	235,014	344,368	346,898
Object Group 2000 Total	<u>\$26,143,458</u>	<u>\$23,431,422</u>	<u>\$22,418,491</u>	<u>\$29,204,525</u>	<u>\$29,445,409</u>
<b>STAFF BENEFITS:</b>					
31-39 Active Employee Benefits	\$30,957,895	\$27,934,162	\$28,512,722	\$36,453,681	\$37,832,581
3x Early Retirement & Retiree Benefits	1,790,552	1,445,929	1,806,164	1,693,605	1,846,462
Object Group 3000 Total	<u>\$32,748,447</u>	<u>\$29,380,091</u>	<u>\$30,318,886</u>	<u>\$38,147,286</u>	<u>\$39,679,043</u>
<b>SUPPLIES:</b>					
4x Supplies	\$526,193	\$466,940	\$928,429	\$1,936,744	\$2,011,471
<b>RENTS, UTILITIES &amp; OTHER OPERATING:</b>					
51 Consultants & Contract Services	\$3,468,493	\$1,952,779	\$2,303,022	\$5,675,000	\$4,588,686
52 Travel and Mileage	397,237	45,167	292,467	406,415	418,950
53 Fees, Software, Memberships, Dues	1,191,766	1,018,568	1,036,983	1,759,565	1,343,092
54 Insurance	822,921	1,039,576	968,590	1,007,142	977,238
55 Utilities and Operations	3,223,724	2,957,883	3,898,527	4,457,849	4,187,410
56 Rents, Repairs & Maintenance	2,817,542	2,307,045	3,406,076	4,375,056	5,233,089
57 Audits, Interest, and Legals	1,075,520	415,919	492,989	595,750	685,407
58 Advertising, Postage & Other Operating	429,845	202,152	187,545	240,608	181,596
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	<u>\$13,427,048</u>	<u>\$9,939,089</u>	<u>\$12,586,199</u>	<u>\$18,517,385</u>	<u>\$17,615,468</u>
<b>CAPITAL OUTLAY:</b>					
61 Sites and Site Improvements	\$51,555	\$0	\$0	\$2,000,000	\$0
62 Building Alterations	8,692	0	0	0	0
63 Books	35,875	19,573	1,762	30,000	6,000
64 Equipment	758,809	229,661	331,260	1,591,491	1,529,002
Object Group 6000 Total	<u>\$854,931</u>	<u>\$249,234</u>	<u>\$333,022</u>	<u>\$3,621,491</u>	<u>\$1,535,002</u>
<b>OTHER OUTGO:</b>					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	483,956	5,360,982	10,417,889	3,137,409	3,302,193
75/76 Std Financial Aid & Othr Pymts to Stdts	386,360	(11,357)	127,470	246,155	245,655
79 Dedicated Reserves	0	0	0	0	0
Object Group 7000 Total	<u>\$870,316</u>	<u>\$5,349,625</u>	<u>\$10,545,359</u>	<u>\$3,383,564</u>	<u>\$3,547,848</u>
Total Expenditures	<u>\$125,941,017</u>	<u>\$114,682,820</u>	<u>\$123,047,923</u>	<u>\$150,756,913</u>	<u>\$149,703,832</u>

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CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 020

Name: GROSSMONT-CUYAMACA

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
<b>Academic Salaries</b>							
<b>Instructional Salaries</b>							
Contract or Regular	1100	21,120,046		21,120,046		21,120,046	
Other	1300	16,829,220		17,179,148	7,740	17,186,888	
<b>Total Instructional Salaries</b>		37,949,266		38,299,194	7,740	38,306,934	
<b>Non-Instructional Salaries</b>							
Contract or Regular	1200			6,575,203	438,518	7,013,721	
Other	1400			580,080	16,802	596,882	
<b>Total Non-Instructional Salaries</b>		0		7,155,283	455,320	7,610,603	
<b>Total Academic Salaries</b>		37,949,266		45,454,477	463,060	45,917,537	
<b>Classified Salaries</b>							
<b>Non-Instructional Salaries</b>							
Regular Status	2100			18,541,454	533,156	19,074,610	
Other	2300			679,892	271,224	951,116	
<b>Total Non-Instructional Salaries</b>		0		19,221,346	804,380	20,025,726	
<b>Instructional Aides</b>							
Regular Status	2200		1,866,911	2,157,751		2,157,751	
Other	2400		93,442	235,014		235,014	
<b>Total Instructional Aides</b>			1,960,353	2,392,765	0	2,392,765	
<b>Total Classified Salaries</b>			1,960,353	21,614,111	804,380	22,418,491	
<b>Employee Benefits</b>							
Supplies and Materials	3000		19,496,430	34,584,714	602,913	35,187,627	
Other Operating Expenses	4000			852,211	76,218	928,429	
Equipment Replacement	5000			11,621,373	967,076	12,588,449	
	6420					0	
<b>Total Expenditures Prior to Exclusions</b>			59,406,049	114,126,886	2,913,647	117,040,533	

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S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 020

Name: GROSSMONT-CUYAMACA

Activities to Exclude	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A	Instructional Salary Cost	ECS 84362 B	Total CEE	Excluded	Activities
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total		
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	871,174		871,174			871,174
Student Health Services Above Amount Collected	6441						0
Student Transportation	6491			6,289			6,289
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740			934,990			934,990
<b>Objects to Exclude</b>	<b>Object Code</b>						
Rents and Leases	5060			44,680		23,463	68,143
Lottery Expenditures							
Academic Salaries	1000			2,078,531			2,078,531
Classified Salaries	2000						0
Employee Benefits	3000			1,010,951			1,010,951
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
Other Operating Expenses and Services	5000						0

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The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2021-2022

Budget Year: 2022-2023

District ID: 020

Name: GROSSMONT-CUYAMACA

	Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	
Capital Outlay	6000				Total
Library Books	6300				0
Equipment	6400				0
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
Total Exclusions		871,174	4,946,615	23,463	4,970,078
Total for ECS 84362, 50% Law		58,534,875	109,180,271	2,890,184	112,070,455
Percent of CEE (Instructional Salary Cost / Total CEE)		53.61%	100.00%		
50% of Current Expense of Education			54,590,136		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		58,534,875	109,180,271	2,890,184	112,070,455
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		59,406,049	114,126,886	2,913,647	117,040,533
Capital Expenditures	6000	(271,485)	302,781	30,241	333,022
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		59,134,564	114,429,667	2,943,888	117,373,555