Grossmont-Cuyamaca Community College District 50% Law Calculation Summary 2022-2023

Unrestricted General Fund	Unrestricted	
Total Expenses (1000-6000)	\$ 118,593,321	
Other Outgo (7000)	9,318,065	
Total General Fund Expenses	127,911,385	Α
STRS On-Behalf of Payments	4,176,264	
Total General Fund Expenses	\$ 132,087,649	
50% Law Calculation		
Total General Fund Expenses (from above)	\$ 132,087,649	
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(547,455)	В
Other Outgo (Object code 7xxx)	(9,318,065)	С
Total Expenditures Prior to Exclusions	\$ 122,222,129	D
Exclusions Unrestricted Lottery Salary & Benefits Retirees' Benefits & Retirement Incentives Student Transportation (object code 5630) Rentals & Leases (object code 5620) Total Exclusions	(\$3,797,302) (1,620,383) (5,331) (100,368) (5,523,384)	E
Total Expenditures After Exclusions	\$116,698,745	F
Less Activity Codes Excluded >679999	(3,820,269)	G
Net Total Current Expense of Education (CEE)	\$112,878,476	Н
Instructional Salary Cost	\$59,588,178	1
Total Instructional Salary Cost divided by Total CEE		
= % of Current Expense of Educ (CEE)	52.79%	- _J
		=

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

ACADEMIC SALARIES: 11 Contract Teachers 12 Contract Adm, Counselors, Librarians 13 Hourly Teachers 14 Hourly Adm, Counselors, Librarians Object Group 1000 Total	Actual 20/21 \$21,166,785 7,664,845 16,475,391 559,398 \$45,866,419	Actual 21/22 \$21,120,046 \$7,013,721 \$17,186,888 \$596,882 \$45,917,537	Actual 22/23 \$21,431,569 \$7,668,588 \$18,062,902 \$827,037 \$47,990,096	Tentative Budget 23/24 \$26,014,807 \$9,400,669 \$19,664,239 \$908,851 \$55,988,566	Adoption Budget 23/24 \$26,145,085 \$9,577,924 \$19,358,623 \$910,803 \$55,992,435
21 Contract Non-Instructional	\$20,672,036	\$19,074,610	\$20,272,434	\$26,383,589	\$26,368,929
22 Contract Instructional Aides	2,184,789	\$2,157,751	\$2,313,678	\$2,731,690	\$2,832,418
23 Hourly Non-Instructional	366,920	\$951,116	\$1,400,031	\$960,760	\$1,104,186
24 Hourly Instructional Aides	207,677	\$235,014	\$331,635	\$349,059	\$355,134
Object Group 2000 Total	\$23,431,422	\$22,418,491	\$24,317,778	\$30,425,098	\$30,660,667
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$27,934,162	\$28,512,722	\$30,619,305	\$39,128,133	\$38,725,344
3x Early Retirement & Retiree Benefits	1,445,929	\$1,806,164	\$1,350,040	\$1,545,325	\$1,731,433
Object Group 3000 Total	\$29,380,091	\$30,318,886	\$31,969,345	\$40,673,458	\$40,456,777
SUPPLIES:					
4x Supplies Object Group 4000 Total	\$466,940	\$928,429	\$1,185,362	\$1,881,787	\$1,966,893
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$1,952,779	\$2,303,022	\$2,152,197	\$4,015,403	\$5,467,292
52 Travel and Mileage	45,167	\$292,467	\$421,343	\$452,750	\$519,445
53 Fees, Software, Memberships, Dues	1,018,568	\$1,036,983	\$1,213,502	\$1,516,808	\$1,688,763
54 Insurance	1,039,576	\$968,590	\$955,424	\$1,019,798	\$1,179,714
55 Utilities and Operations	2,957,883	\$3,898,527	\$4,660,501	\$5,068,372	\$5,108,772
56 Rents, Repairs & Maintenance	2,307,045	\$3,406,076	\$2,466,099	\$4,702,886	\$5,353,688
57 Audits, Interest, and Legals	415,919	\$492,989	\$620,218	\$351,269	\$482,146
58 Advertising, Postage & Other Operating	202,152	\$187,545	\$94,000	\$177,044	\$222,196
59 Other Holding	0	\$0	\$0	\$5,480,920	\$7,366,427
Object Group 5000 Total	\$9,939,089	\$12,586,199	\$12,583,284	\$22,785,250	\$27,388,443
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$0	\$0	\$0	\$0
62 Building Alterations	0	\$0	\$0	\$0	\$0
63 Books	19,573	\$1,762	\$344	\$0	\$5,060
64 Equipment	229,661	\$331,260	\$547,111	\$1,679,839	\$1,511,265
Object Group 6000 Total	\$249,234	\$333,022	\$547,455	\$1,679,839	\$1,516,325
OTHER OUTGO:			U		
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	5,360,982	\$10,417,889	\$9,084,877	\$5,694,100	\$5,142,534
75/76 Stdt Financial Aid & Othr Pymts to Stdts	(11,357)	\$127,470	\$233,188	\$245,655	\$245,655
79 Dedicated Reserves	0	\$0	\$0	\$0	\$0
Object Group 7000 Total	\$5,349,625	\$10,545,359	\$9,318,065	\$5,939,755	\$5,388,189
			C	-	·
Total Expenditures	\$114,682,820	\$123,047,923	\$127,911,385	\$159,373,753	\$163,369,729
·	-		A		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Name: GROSSMONT-CUYAMACA

District ID: 020

Acativity (ECSA) Acativity (ECSA)<					1	
Activity (ECSA) ECS 4432E BES 4432E Activity (ECSA) ECS 4432E Activity (ECSA) Activity (ECSA) ECS 4432E Activity (ECSA) ECS 4432E Activity (ECSA) Activity (ECSA) ECS 4432E Activity (ECSA) Activity (ECSA) ECS 4432E Activity (ECSA) Activity (ECSA) Activity (ECSA) ECS 4432E Activity (ECSA) Activity (Activity	122,222,129	3,856,293	118,365,836	60,358,684		Total Expenditures Prior to Exclusions
Activity IECSA) Instructional Salary Cost						
Activity (ECSA)	0				6420	Equipment Replacement
Academic Salaries Academy (ECSA) Activity (ECSA) Excluded Activity (ECSA) Activity (ECSA) <t< td=""><td>12,583,284</td><td>843,813</td><td>11,739,471</td><td></td><td>5000</td><td>Other Operating Expenses</td></t<>	12,583,284	843,813	11,739,471		5000	Other Operating Expenses
Activity (ECSA)	1,185,362	160,637	1,024,725		4000	Supplies and Materials
Activity (ECSA)	36,145,609	903,703	35,241,906	19,141,378	3000	Employee Benefits
Cademic Salaries Activity (ECSA) Activity (ECSB) Activity (ECSX) Activity (Activity (Act						
Activity (ECSA) Activity (ECSB) Activity (ECSX) ECS 84392 B Excluded Activities ECS 84392 B Excluded Activities Activ	24,317,778	1,152,582	23,165,196	2,205,951		Total Classified Salaries
Activity (ECSA) Activity (ECSB) Activity (ECSX) ECS 84382 B Excluded Activities	2,645,313	14,700	2,630,613	2,205,951		Total Instructional Aides
Cademic Salaries Activity (ECSA) Activity (ECSA) Activity (ECSX) Excluded Activity (ECSX) Activity (ECSX)<	331,635	14,700	316,935	182,847	2400	Other
Activity (ECSA) Activity (ECSB) Activity (ECSX) ECS 84382 A ECS 84382 B Excluded Code ACTIVITY (ECSA) ECS 84382 B Excluded Code ACTIVITY (ECSA) ECS 84382 B Excluded I100 21,347,903 21,377,206 54,361 I200 17,663,452 17,871,399 191,503 I200 39,011,355 39,248,807 245,864 I200 7,945,931 539,775 Iaries 100 39,011,355 47,194,538 785,556 Iassified Salaries 2300 19,443,702 828,732 Iaries 2300 0 20,534,883 1,137,882 Iaries 100 20,534,883 1,137,882 Iaries 100 20,534,883 1,137,882 Iaries 100 20,534,883 1,137,882 Iaries 100 100 100 100 Iaries	2,313,678		2,313,678	2,023,104	2200	Regular Status
Activity (ECSA)						Instructional Aides
Cademic Salaries Activity (ECSA) Activity (ECSB) Activity (ECSX) EXCIUded Activity (ECSX) Excluded Activity (ECSX) Excluded Activity (ECSX) Excluded Activities Total CEE Activities Activities Total CEE Activities Activities Total CEE Activities Total CEE Activities Total CEE Activities Activities Total CEE	21,672,465	1,137,882	20,534,583	0	_	Total Non-Instructional Salaries
Activity (ECSA)	1,400,031	309,150	1,090,881		2300	Other
Activity (ECSA) Activity (ECSB) Activity (ECSX) Activity (ECSSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) ECS 84362 B Excluded Excluded Activities Activities Activities Total CEE Activities Activities Total CEE Activities Activity (ECSX) Activity (EC	20,272,434	828,732	19,443,702		2100	Regular Status
Cademic Salaries Activity (ECSA) Activity (ECSB) Activity (ECSX) Activity (ECSA) Activity						Non-Instructional Salaries
Cademic Salaries Activity (ECSA) Activity (ECSA) Activity (ECSA) Activity (ECSX) Activities Activities Total CEE Activities Activities Total CEE <						Classified Salaries
Cademic Salaries Activity (ECSA) Activity (ECSB) Activity (ECSX) Activity						
Cademic Salaries Activity (ECSA) Activity (ECSB) Activity (ECSX) Activity	47,990,096	795,558	47,194,538	39,011,355		Total Academic Salaries
Cademic Salaries Activity (ECSA) Activity (ECSB) Activity (ECSX) Activity (Activity (ECSX) Activity (Activity (Activity (Ac	8,495,625	549,694	7,945,931	0		Total Non-Instructional Salaries
Cademic Salaries Activity (ECSA) Activity (ECSB) Activity (ECSX) Activity (ECSX) 1100 Diject Instructional Salary Cost Total CEE Activity (ECSX) Code AC 0100-5900 & AC 6110 AC 0100 - 6799 AC 6800 - 7390 Total 1100 21,347,903 21,377,208 54,361 Total 1300 17,663,452 17,871,399 191,503 191,503 1200 39,011,355 39,248,607 245,864 539,775	827,037	9,919	817,118		1400	Other
Cademic Salaries Activity (ECSA) Activity (ECSB) Activity (ECSX) Excluded Activity (ECSX) Activity (ECSX) Excluded Activity (ECSX) Activity (ECSX) Activity (ECSX) Excluded Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Excluded Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Excluded Activity (ECSX) Activity (E	7,668,588	539,775	7,128,813		1200	Contract or Regular
Activity (ECSA) Activity (ECSB) Activity (ECSX) ECS 84362 A ECS 84362 B Excluded Object Instructional Salary Cost Total CEE Activity (ECSX) Code AC 0100-5900 & AC 6110 AC 0100 - 6799 AC 6800 - 7390 Total 1100 21,347,903 21,377,208 AC 6800 - 7390 Total 1300 17,663,452 17,871,399 191,503 39,011,355 39,248,607 245,864					_	Non-Instructional Salaries
Academic Salaries Activity (ECSA) Activity (ECSA) Activity (ECSA) Activity (ECSX) Academic Salaries Object Code Instructional Salary Cost Instructional Salary Cost Code Total CEE Activities Activity (ECSX) Accodemic Salaries Code AC 0100-5900 & AC 6110 AC 0100 - 6799 AC 6800 - 7390 Total CEE Total CEE Activities 1100 21,347,903 21,377,208 54,361 1300 17,663,452 17,871,399 191,503	39,494,471	245,864	39,248,607	39,011,355		Total Instructional Salaries
Academic Salaries Activity (ECSA) Activity (ECSB) Activity (ECSX) Activity (ECSA) ECS 84362 A ECS 84362 B Excluded Academic Salaries Code AC 0100-5900 & AC 6110 AC 0100 - 6799 AC 6800 - 7390 Total Total Total Total Total Total Total Total	18,062,902	191,503	17,871,399	17,663,452	1300	Other
Activity (ECSA) Activity (ECSSB) Activity (ECSX) ECS 84362 A ECS 84362 B Excluded Object Instructional Salary Cost Total CEE Activities AC 0100-5900 & AC 6110 AC 0100 - 6799 AC 6800 - 7390	21,431,569	54,361	21,377,208	21,347,903	1100	Contract or Regular
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					_	Instructional Salaries
Activity (ECSA) ECS 84362 A Instructional Salary Cost Total CEE	Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110	Code	Academic Salaries
Activity (ECSB) ECS 84362 B		Activities	Total CEE	Instructional Salary Cost	Object	
Activity (ECSB)		Excluded	ECS 84362 B	ECS 84362 A		
		Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		9.5.5.5

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

District ID: 020

Name: GROSSMONT-CUYAMACA

Activity (ECSA) Activity (-
Activity (ECSA) Activity (ECSB) Activity (ECSB) Activity (ECSB) Activity (ECSX) ECS 84382 B Excluded					5000	Other Operating Expenses and Services	
Activity (ECSA) Activities Activ		0	0	0		Total Supplies and Materials	_
Activity (ECSA) Activity (4400	Noninstructional, Supplies & Materials	
Activity (ECSA) Activity (ECSA) Activity (ECSA) Activity (ECSA) ECS 84362 B Excluded					4300	Instructional Supplies & Materials	
Activity (ECSA) Activity (4200	Books, Magazines, & Periodicals	
Activity (ECSA) Activity (ECSX) Activity (ECSX) Activity (ECSX) ECS 84382 B Excluded ECS 84382 B Excluded Instructional Salary Cost Total CEE Activity (ECSX) AC 8100 - 6799 AC 8300 - 7390 Total CEE Activities Total			:		4100	Software	,
Activity (ECSA) Activity (ECSS) Activity (ECSX) Activity (ECSX) ECS 84362 A ECS 84362 B Excluded					4000	Supplies and Materials	_
Activity (ECSA) Activity (ECSA) Activity (ECSA) Activity (ECSA) Activity (ECSX) Activity (ECSX)	1,2		1,279,728		3000	Employee Benefits	_
Activity (ECSA) Activity (ECSS) Activity (2000	Classified Salaries	
Exclusions TOP Code legitrees: Benefits and Retirement Incentives 6491 Activity (ECSA) Activity (ECSS) Activity (ECSX)	2,5		2,517,574		1000	Academic Salaries	
Exclusions TOP Code Activity (ECSA) Activity (ECSB) Activity (ECSX) ECS 84362 B Excluded Excluded Excluded Eccs 84362 B Activities Activities Activities Activities Activities Total CEE Activities Activities Total Activities Total CEE Activities Activities Total Activities Total Activities Total Activities Total Activities Activities Total Activities Activities Activities Activities Total Activities Activities Activities Activities Total Activities Acti						Lottery Expenditures	
Exclusions TOP Code AC 0100-5900 & AC 6110 AC 0100-6799 AC 0100-6799 AC 6800 - 7390 Total Retirees' Benefits and Retirement Incentives 641 6491 5740 5740 649.877		36,024	64,344		5060	Rents and Leases	
Exclusions TOP Code case Above Amount Collected TOP Code case Above Amount Collected TOP Code case Above Amount Collected 6441 Activity (ECSA) Activity (ECSB) Activity (ECSX)					Object Code	Objects to Exclude	
Exclusions TOP Code case Above Amount Collected Activity (ECSA) Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Activity (ECSX) Accivity (ECSA) Activity (ECSX) ECS 84362 B Excluded Excluded Activity (ECSX) Accivity (ECSX) Activity (ECSX) Total CEE Activities Activity (ECSX) Accivity (ECSX) Activity (ECSX) Activity (ECSX) Accivity (ECSX) Excluded Accivity (ECSX) Activity (ECSX) Accivity (ECSX) Activity (ECSX) Accivity (ECSX) Activity (ECSX) Accivity (ECSX) Activity (ECSX) Accivity (ECSX) Accivity (ECSX) Accivity	00		849,877		6740	Noninstructional Staff-Retirees' Benefits and Retirement Incentives	
Exclusions Activity (ECSA) Activity (ECSB) Activity (ECSX) ECS 84362 A ECS 84362 B Excluded Instructional Salary Cost Total CEE Activities AC 0100-5900 & AC 6110 AC 0100 - 6799 AC 6800 - 7390 Total Ces Above Amount Collected 6441 770,506			5,331		6491	Student Transportation	
Exclusions TOP Code					6441	Student Health Services Above Amount Collected	
Exclusions Activity (ECSA) Activity (ECSB) Activity (ECSX) ECS 84362 A ECS 84362 B Excluded Instructional Salary Cost Total CEE Activities AC 0100-5900 & AC 6110 AC 0100 - 6799 AC 6800 - 7390			770,506	770,506	5900	Instructional Staff-Retirees' Benefits and Retirement Incentives	
Activity (ECSA) Activity (ECSB) Activity (ECSX) ECS 84362 A ECS 84362 B Excluded Instructional Salary Cost Total CEE Activities AC 0100-5900 & AC 6110 AC 0100 - 6799 AC 6800 - 7390					TOP Code	Activities to Exclude	
Activity (ECSB) ECS 84362 B Total CEE	Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110		Exclusions	
Activity (ECSB) ECS 84362 B		Activities	Total CEE	Instructional Salary Cost			
Activity (ECSB)		Excluded	ECS 84362 B	ECS 84362 A			
		Activity (ECSX)	Activity (ECSB)	Activity (ECSA)			

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2022-2023

Budget Year: 2023-2024

District ID: 020

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Name: GROSSMONT-CUYAMACA

Total Unrestricted General Fund Expenditures	Equipment Replacement (Back out)	Capital Expenditures	Total Expenditures Prior to Exclusions	Reconciliation to Unrestricted General Fund Expenditures	Instructors	Amount Required to be Expended for Salaries of Classroom	preceeding Fiscal Year	Nonexempted (Remaining) Deficiency from second	50% of Current Expense of Education	Percent of CEE (Instructional Salary Cost / Total CEE)	Total for ECS 84362, 50% Law	Total Exclusions	Other Outgo	Total Capital Outlay	Total Equipment	Equipment - Replacement	Equipment - Additional	Equipment	Library Books	Capital Outlay				
				ures		sroom																		
	6420	6000		_									7000			6420	6410	6400	6300	6000	Code	Object		
60,183,514		(175,170)	60,358,684			59,588,178				52.79%	59,588,178	770,506		0	0						AC 0100-5900 & AC 6110	Instructional Salary Cost	ECS 84362 A	Activity (ECSA)
118,907,745	0	541,909	118,365,836			112,878,476		2	56,439,238	100.00%	H 112,878,476	5,487,360		0	0						AC 0100 - 6799	Total CEE	ECS 84362 B	Activity (ECSB)
3,861,839	0	5,546	3,856,293			3,820,269					G 3,820,269	36,024		0	0						AC 6800 - 7390	Activities	Excluded	Activity (ECSX)
122,769,584	0	547,455	122,222,129			116,698,745					£ 116,698,745	E 5,523,384	0	0	0	0	0		0		Total			