

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

<u>Unrestricted General Fund</u>	<u>Unrestricted</u>	
Total Expenses (1000-6000)	\$ 118,593,321	
Other Outgo (7000)	9,318,065	
Total General Fund Expenses	127,911,385	A
STRS On-Behalf of Payments	4,176,264	
Total General Fund Expenses	<u>\$ 132,087,649</u>	

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)	B
Other Outgo (Object code 7xxx)	(9,318,065)	C
Total Expenditures Prior to Exclusions	\$ 122,222,129	D

Exclusions

Unrestricted Lottery Salary & Benefits	(\$3,797,302)	
Retirees' Benefits & Retirement Incentives	(1,620,383)	
Student Transportation (object code 5630)	(5,331)	
Rentals & Leases (object code 5620)	(100,368)	
Total Exclusions	(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** **H**

Instructional Salary Cost **\$59,588,178** **I**

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

	Actual 20/21	Actual 21/22	Actual 22/23	Tentative Budget 23/24	Adoption Budget 23/24
ACADEMIC SALARIES:					
11 Contract Teachers	\$21,166,785	\$21,120,046	\$21,431,569	\$26,014,807	\$26,145,085
12 Contract Adm, Counselors, Librarians	7,664,845	\$7,013,721	\$7,668,588	\$9,400,669	\$9,577,924
13 Hourly Teachers	16,475,391	\$17,186,888	\$18,062,902	\$19,664,239	\$19,358,623
14 Hourly Adm, Counselors, Librarians	559,398	\$596,882	\$827,037	\$908,851	\$910,803
Object Group 1000 Total	<u>\$45,866,419</u>	<u>\$45,917,537</u>	<u>\$47,990,096</u>	<u>\$55,988,566</u>	<u>\$55,992,435</u>
CLASSIFIED SALARIES:					
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	<u>\$23,431,422</u>	<u>\$22,418,491</u>	<u>\$24,317,778</u>	<u>\$30,425,098</u>	<u>\$30,660,667</u>
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	<u>\$29,380,091</u>	<u>\$30,318,886</u>	<u>\$31,969,345</u>	<u>\$40,673,458</u>	<u>\$40,456,777</u>
SUPPLIES:					
4x Supplies	\$466,940	\$928,429	\$1,185,362	\$1,881,787	\$1,966,893
Object Group 4000 Total	<u>\$466,940</u>	<u>\$928,429</u>	<u>\$1,185,362</u>	<u>\$1,881,787</u>	<u>\$1,966,893</u>
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	<u>\$9,939,089</u>	<u>\$12,586,199</u>	<u>\$12,583,284</u>	<u>\$22,785,250</u>	<u>\$27,388,443</u>
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	<u>\$249,234</u>	<u>\$333,022</u>	<u>\$547,455</u>	<u>\$1,679,839</u>	<u>\$1,516,325</u>
OTHER OUTGO:					
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 Std 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	<u>\$5,349,625</u>	<u>\$10,545,359</u>	<u>\$9,318,065</u>	<u>\$5,939,755</u>	<u>\$5,388,189</u>
Total Expenditures	<u>\$114,682,820</u>	<u>\$123,047,923</u>	<u>\$127,911,385</u>	<u>\$159,373,753</u>	<u>\$163,369,729</u>

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

District ID: 020

Name: GROSSMONT-CUYAMACA

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)		Total
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded AC 6800 - 7390	Activities	
Instructional Salaries								
Contract or Regular	1100	21,347,903		21,377,208		54,361		21,431,569
Other	1300	17,663,452		17,871,399		191,503		18,062,902
Total Instructional Salaries		39,011,355		39,248,607		245,864		39,494,471
Non-Instructional Salaries								
Contract or Regular	1200			7,128,813		539,775		7,668,588
Other	1400			817,118		9,919		827,037
Total Non-Instructional Salaries		0		7,945,931		549,694		8,495,625
Total Academic Salaries		39,011,355		47,194,538		795,558		47,990,096
Classified Salaries								
Non-Instructional Salaries								
Regular Status	2100			19,443,702		828,732		20,272,434
Other	2300			1,090,881		309,150		1,400,031
Total Non-Instructional Salaries		0		20,534,583		1,137,882		21,672,465
Instructional Aides								
Regular Status	2200			2,023,104				2,313,678
Other	2400			182,847		14,700		331,635
Total Instructional Aides				2,205,951		14,700		2,645,313
Total Classified Salaries				2,205,951		1,152,582		24,317,778
Employee Benefits								
Supplies and Materials	3000			19,141,378		903,703		36,145,609
Other Operating Expenses	4000					160,637		1,185,362
Equipment Replacement	5000					843,813		12,583,284
	6420							0
Total Expenditures Prior to Exclusions				60,358,684		118,365,836		122,222,129

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

The Current Expense of Education
S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 020

Name: GROSSMONT-CUYAMACA

Activities to Exclude	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		Instructional Salary Cost	Total CEE	Excluded Activities	
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	ECS 84362 A 770,506	ECS 84362 B 770,506	Excluded 770,506	770,506
Student Health Services Above Amount Collected	6441	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	0
Student Transportation	6491		5,331		5,331
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		849,877		849,877
Objects to Exclude	Object Code				
Rents and Leases	5060		64,344	36,024	100,368
Lottery Expenditures					
Academic Salaries	1000		2,517,574		2,517,574
Classified Salaries	2000				0
Employee Benefits	3000		1,279,728		1,279,728
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

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 2022-2023

Budget Year: 2023-2024

District ID: 020

Name: GROSSMONT-CUYAMACA

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

D
B