

**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>	

50% Law Calculation

Only Unrestricted GF used in calculation **\$ 127,916,664**

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	\$ 117,040,533	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	(4,970,078)	C

Total Expenditures After Exclusions **\$112,070,455** **D**

Less Activity Codes Excluded >679999 (2,890,184) **E**

Net Total Current Expense of Education (CEE) \$109,180,271 **F**

Instructional Salary Cost \$58,534,875 **G**

Total Instructional Salary Cost
divided by Total CEE
= % of Current Expense of Educ (CEE) 53.61% **H**

For Actual Year: 2021-2022

Budget Year: 2022-2023

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
Instructional Salaries					
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
Total Instructional Salaries		37,949,266	38,299,194	7,740	38,306,934
Non-Instructional Salaries					
Contract or Regular	1200		6,575,203	438,518	7,013,721
Other	1400		580,080	16,802	596,882
Total Non-Instructional Salaries		0	7,155,283	455,320	7,610,603
Total Academic Salaries		37,949,266	45,454,477	463,060	45,917,537
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		18,541,454	533,156	19,074,610
Other	2300		679,892	271,224	951,116
Total Non-Instructional Salaries		0	19,221,346	804,380	20,025,726
Instructional Aides					
Regular Status	2200	1,866,911	2,157,751		2,157,751
Other	2400	93,442	235,014		235,014
Total Instructional Aides		1,960,353	2,392,765	0	2,392,765
Total Classified Salaries		1,960,353	21,614,111	804,380	22,418,491
Employee Benefits	3000	19,496,430	34,584,714	602,913	35,187,627
Supplies and Materials	4000		852,211	76,218	928,429
Other Operating Expenses	5000		11,621,373	967,076	12,588,449
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		59,406,049	114,126,886	2,913,647	117,040,533

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 020

Name: GROSSMONT-CUYAMACA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		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	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
Objects to Exclude	Object Code				
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	0
Other Operating Expenses and Services	5000				0

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 020

Name: GROSSMONT-CUYAMACA

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) 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
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