

Grossmont-Cuyamaca Community College District
50% Law Calculation Summary
2024-2025

Unrestricted General Fund

	<u>Actuals</u>	
Total Expenses (1000-5000)	\$ 145,441,574	
Capital Outlay (6000)	1,653,071	
Other Outgo (7000)	17,788,870	
Total Unrestricted General Fund Expenses	\$ 164,883,515	A
STRS On-Behalf of Payments	4,355,175	
Total Unrestricted General Fund Expenses	\$ 169,238,690	

50% Law Calculation

Total Unrestricted GF Expenditures	\$ 169,238,690	
Less expenses not included in 50% Law:		
Capital Outlay (Object Code 6xxx)	(1,653,071)	B
Other Outgo (Object code 7xxx)	(17,788,870)	C
Total Expenditures Prior to Exclusions	\$ 149,796,749	D

Exclusions

Unrestricted Lottery Salary & Benefits	(3,085,445)	
Retirees' Benefits & Retirement Incentives	(1,524,581)	
Student Transportation (object code 5630)	(8,935)	
Rentals & Leases (object code 5620)	(384,705)	
Total Exclusions	(5,003,666)	E

Total Expenditures After Exclusions	\$ 144,793,083	F
Less Activity Codes Excluded >679999*	(4,980,268)	G

Net Total Current Expense of Education (CEE)	\$139,812,815	H
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Instructional Salary Cost	\$72,135,168	I
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Total Instructional Salary Cost		
divided by Total CEE		
= % of Current Expense of Educ (CEE)	51.59%	J

* Activity code > 67999 are mainly Athletics & Student Affairs expenses

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

	Actual 22/23	Actual 23/24	Actual 24/25	Tentative Budget 25/26	Adoption Budget 25/26
ACADEMIC SALARIES:					
11 Contract Teachers	\$21,431,569	\$25,620,053	\$25,455,055	\$26,766,295	\$27,029,699
12 Contract Adm, Counselors, Librarians	7,668,588	9,345,272	9,808,735	9,985,360	9,935,541
13 Hourly Teachers	18,062,902	20,489,058	23,449,344	23,949,308	23,949,308
14 Hourly Adm, Counselors, Librarians	827,037	764,244	818,954	1,338,156	1,440,818
Object Group 1000 Total	\$47,990,096	\$56,218,627	\$59,532,088	\$62,039,119	\$62,355,366
CLASSIFIED SALARIES:					
21 Contract Non-Instructional	\$20,272,434	\$22,879,085	\$24,377,199	\$28,777,947	\$29,364,565
22 Contract Instructional Aides	2,313,678	2,481,114	2,642,625	2,956,732	2,948,794
23 Hourly Non-Instructional	1,400,031	1,107,132	1,191,932	1,215,090	1,229,934
24 Hourly Instructional Aides	331,635	380,606	380,819	706,152	702,152
Object Group 2000 Total	\$24,317,778	\$26,847,937	\$28,592,575	\$33,655,921	\$34,245,445
STAFF BENEFITS:					
31-39 Active Employee Benefits	\$30,619,305	\$34,277,651	\$37,007,238	\$39,880,089	\$40,230,795
3x Early Retirement & Retiree Benefits	1,350,040	1,473,229	1,524,581	1,660,254	1,489,974
Object Group 3000 Total	\$31,969,345	\$35,750,880	\$38,531,819	\$41,540,343	\$41,720,769
SUPPLIES:					
4x Supplies	\$1,185,362	\$1,159,759	\$1,220,306	\$3,498,965	\$3,730,954
RENTS, UTILITIES & OTHER OPERATING:					
51 Consultants & Contract Services	\$2,152,197	\$3,878,405	\$4,135,720	\$6,970,803	\$7,519,914
52 Travel and Mileage	421,343	511,920	556,507	792,806	801,537
53 Fees, Software, Memberships, Dues	1,213,502	2,286,700	1,402,780	2,484,471	2,479,065
54 Insurance	955,424	1,306,477	1,797,296	1,851,037	1,825,643
55 Utilities and Operations	4,660,501	5,343,545	6,268,982	6,320,922	6,317,186
56 Rents, Repairs & Maintenance	2,466,099	2,563,364	2,411,033	5,355,041	5,541,911
57 Audits, Interest, and Legals	620,218	517,984	381,019	448,500	448,500
58 Advertising, Postage & Other Operating	94,000	175,791	611,449	219,414	217,240
59 Other Holding	0	0	0	0	0
Object Group 5000 Total	\$12,583,284	\$16,584,186	\$17,564,786	\$24,442,994	\$25,150,996
CAPITAL OUTLAY:					
61 Sites and Site Improvements	\$0	\$5,529	\$0	\$0	\$0
62 Building Alterations	0	0	0	0	0
63 Books	344	38,411	81,555	0	0
64 Equipment	547,111	315,009	1,571,516	3,073,122	3,251,045
Object Group 6000 Total	\$547,455	\$358,949	\$1,653,071	\$3,073,122	\$3,251,045
OTHER OUTGO:					
71 Debt Service	\$0	\$0	\$0	\$0	\$0
73 Interfund Transfers	9,084,877	12,108,131	17,824,661	1,168,697	1,168,697
75/76 Std Financial Aid & Othr Pymts to Stdts	233,188	212,067	(35,791)	254,880	254,880
Object Group 7000 Total	\$9,318,065	\$12,320,198	\$17,788,870	\$1,423,577	\$1,423,577
Total Expenditures	\$127,911,385	\$149,240,536	\$164,883,515	\$169,674,041	\$171,878,152

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: 2024-2025

Budget Year: 2025-2026

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	25,325,298	25,238,139	216,916	25,455,055
Other	1300	22,596,415	23,018,334	431,010	23,449,344
Total Instructional Salaries		47,921,713	48,256,473	647,926	48,904,399
Non-Instructional Salaries					
Contract or Regular	1200		9,162,085	646,650	9,808,735
Other	1400		818,954		818,954
Total Non-Instructional Salaries		0	9,981,039	646,650	10,627,689
Total Academic Salaries		47,921,713	58,237,512	1,294,576	59,532,088
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,506,634	870,564	24,377,198
Other	2300		875,144	316,788	1,191,932
Total Non-Instructional Salaries		0	24,381,778	1,187,352	25,569,130
Instructional Aides					
Regular Status	2200	2,390,325	2,642,625		2,642,625
Other	2400	272,823	380,820		380,820
Total Instructional Aides		2,663,148	3,023,445	0	3,023,445
Total Classified Salaries		2,663,148	27,405,223	1,187,352	28,592,575
Employee Benefits	3000	21,932,690	41,809,359	1,077,635	42,886,994
Supplies and Materials	4000		1,042,271	178,035	1,220,306
Other Operating Expenses	5000		16,210,850	1,353,936	17,564,786
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		72,517,551	144,705,215	5,091,534	149,796,749

CALIFORNIA COMMUNITY COLLEGES

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

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SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	382,383	382,383		382,383
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		8,935		8,935
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,142,198		1,142,198
Objects to Exclude	Object Code				
Rents and Leases	5060		273,439	111,266	384,705
Lottery Expenditures					
Academic Salaries	1000		2,072,469		2,072,469
Classified Salaries	2000				0
Employee Benefits	3000		1,012,976		1,012,976
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: 2024-2025

Budget Year: 2025-2026

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
Total Exclusions		382,383	4,892,400	111,266	<i>E</i> 5,003,666
Total for ECS 84362, 50% Law		<i>I</i> 72,135,168	<i>H</i> 139,812,815	<i>G</i> 4,980,268	<i>F</i> 144,793,083
Percent of CEE (Instructional Salary Cost / Total CEE)		<i>J</i> 51.59%	100.00%		
50% of Current Expense of Education			69,906,408		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		72,135,168	139,812,815	4,980,268	144,793,083
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		72,517,551	144,705,215	5,091,534	149,796,749
Capital Expenditures	6000	(52,307)	1,653,071		1,653,071
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		72,465,244	146,358,286	5,091,534	151,449,820