

Membership

Academic Senate

Glen Baghdasarian
Charles Daniel
Angela Echeverri
Jeff Hernandez
Robert L Stewart Jr.*
Eddie Tchertchian

District Budget Committee

Mar 9 2022

1:30 pm – 3:30 pm

Zoom Meeting

<https://laccd.zoom.us/j/94194007668>

Meeting ID:941 9400 7668

Faculty Guild

Ruby Christian Brougham
Joseph Guerrieri
Sandra Lee
John McDowell
Olga Shewfelt
Joanne Waddell

Unions/Association

Tom Aduwo
Hazel Alonzo
Mary-Jo Apigo
Harry Ziogas
Vacant-Build & Trade
Vacant-Local 99

College Presidents

Aracely Aguiar **
Seher Awan
Luis Dorado **
Mary Gallagher *
Barry Gribbons
James M. Limbaugh
Armida Ornelas **
Albert Román
Katrina VanderWoude

STUDENT TRUSTEE REPRESENTATIVE

vacant

* Co-chairs

**Interim

- Call to Order (*Mary Gallagher*)
- Approval of Agenda
- Approval of Minutes for Feb 9, 2022
- Chancellor's Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Cornner)
- FON Update (Gutierrez)
- 2020-21 Recalc and 2021-22 P1 Update (Gordon)
- 2021-22 2nd Qtr Financial Status by Location (Gordon)
- 2022-23 Preliminary Allocation (Gordon)
- Reschedule of April 13 Meeting (Gordon)
- FY 2020-21 Annual Audits (Gordon)
- DBC Recommendations to the Chancellor
- Items to Be Addressed by ECDBC
- Other Business

Committee Charge:

- Formulates recommendations to the Chancellor for budget planning policies consistent with the District Strategic Plan
- Reviews the District budget and makes recommendations to the Chancellor for adoption or modification
- Reviews District financial condition quarterly

Future DBC Meetings, Apr 13, May 11, Jun 8

Future ECDBC Meetings: Feb 22, Mar 22, Apr 26, May 24, Jun 21

Archived documents can be found on the DBC website:

<http://laccd.edu/Departments/DistrictLevelGovernance/DBC/Pages/default.aspx>

District Budget Committee Meeting Minutes
 February 9, 2022
 1:30-3:30 p.m., Zoom Meeting

Roll Call X Indicates Present

Academic Senate

| | |
|------------------------|---|
| Glen Baghdasarian | X |
| Charles V. Daniel | X |
| Angela Echeverri | X |
| Jeffrey Hernandez | X |
| Robert L. Stewart Jr.* | X |
| Eddie Tchertchian | X |

L.A. Faculty Guild

| | |
|-------------------------|---|
| Ruby Christian Brougham | X |
| Joseph Guerrieri | X |
| Sandra Lee | X |
| John McDowell | X |
| Olga Shewfelt | X |
| Joanne Waddell | X |

Unions/Association

| | |
|-----------------------------------|---|
| Tom Aduwo; Local 721 | X |
| Hazel J. Alonzo; Local 1521A | X |
| Vacant; SEIU Local 99 | |
| Mary-Jo Apigo; Local 911 Teamster | X |
| Harry Ziogas; Class Mgmt. Rep | X |
| Vacant-Build & Cost Trade | |

College Presidents

| | |
|---------------------|---|
| Aracely Aguiar** | X |
| Seher Awan | X |
| Luis Dorado** | X |
| Mary Gallagher* | X |
| Barry Gribbons | X |
| James M. Limbaugh | X |
| Armida Ornelas** | X |
| Albert Román | X |
| Katrina VanderWoude | X |

Student Trustee Rep

* DBC CO-chairs

** Interim

Also Present

| Resources | Guests | Guests | Guests |
|--------------------|-------------------|--------------------|------------------|
| Ryan Cornner | Violet Amrikhas | Kevin Jeter | Reagan Romali |
| Jeanette L. Gordon | Tom Anderson | Crystal Liu | Rolf Schleicher |
| Deborah La Teer | Myeshia Armstrong | Nicole Albo-Lopez | Sarah Song |
| Greg Mazzarella | Kristi Blackburn | | Bob Suppelsa |
| Melinda Nish | | | |
| Maury Pearl | Grace Chee | Jose Mendoza | Cassandra Walker |
| | Jennifer Cole | Erika Miller | Brian Walsh |
| | Amanda Gong | Laura Ramirez | Hao Xie |
| | Katherine Huynh | Brandy A. Robinson | Karen Yao |
| | | | Jason Zhu |

1. **Call to Order** - at 1:32 p.m. by Robert L. Stewart Jr.
2. **Approval of Agenda** – The items on the agenda was approved.
3. **Approval of Minutes** – The minutes of November 10, 2021 was approved. The minutes for December 8, 2021 meeting was approved; with a minor correction on the Chancellor’s remarks.
4. **Chancellor’s Remarks/Updates**
 - The Chancellor was not present, attending the Community Colleges National Legislative Summit, Dr. Nish presented the Chancellor’s remarks.
 - The Enrollment Town Hall meeting on Tuesday, February 1, 2022, was a success with approximately 800 participants in the Zoom meeting.
 - All of the COVID 19 protocols remain in place, the State is changing masking rules, but the LA County is not; therefore, LACCD is following the protocols from the LA County.
5. **ECDBC Reports and Recommendations**
 - The ECDBC reviewed the draft minutes of November 10, 2021, discussed the Committee Charge and recommended that the charge be placed on the monthly agenda document.
6. **Enrollment Update & Reporting (Cornner)**
 - Spring Enrollment across the District has declined 15% over prior year.
 - Further detailed review of enrollment will be held at the next IESS committee meeting.
7. **FON Update (Mazzarella)**
 - A document titled *Estimates Fall 2022 Regular Faculty FTES Hires Required as of February 7, 2022 was presented and discussed.*
 - The Final Fall 2022 Compliance number depends on the increase/decrease in 2021-22 FTES.
 - The Fall 2022 FON compliance number will include the additional faculty hires associated with \$8.9M of state faculty hiring revenue.
8. **2022-23 Governor’s Budget (Gordon)**
 - Highlights of the 2022-23 Governor’s January Budget was distributed and discussed as well as the impact to LACCD operational budgets.
 - This budget proposes a funding floor in which a college district would not receive less apportionment revenue than that received in FY 2024-25
 - Further information is needed on how COLA will be applied to the floor.
9. **HEERF (Gordon)**
 - A document titled *LACCD HEERF Program Allocations & Available Balance* was distributed and discussed which detailed the balances as of January 24, 2022.
 - In preparation for requesting extensions of the funds, the colleges have been asked to provide plans on how the funds will be expended.
10. **Information: Chapter 6 Administrative Procedures (Gordon)**
 - The committee reviewed the admin procedures which fall under the charge of the committee:
 - AP6200 Budget Preparation, AP6305 Reserves, AP 6320 Investments, AP 6400 Financial Audits.
11. **DBC Recommendation to the Chancellor**
 - None
12. **Items to Be Addressed by ECDBC**
 - None
13. **Other Business**

The meeting was adjourned at 3:08 p.m.



LACCD Enrollment Update

SPRING 2022 TO SPRING 2021 COMPARISONS

DAY 28 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 28, comparing Spring 2022 (Monday, March 7, 2022) to Spring 2021 (Monday, March 8, 2021).

Data source: LACCD PS Student Information System.

HEADCOUNT
95,585

87%

109,396

ENROLLMENT
195,076

86%

227,689

SECTION
COUNT
9,521

104%

9,159

ENROLLMENT
DIVIDED BY SECTION
20.5

82%

24.9

GENDER

Spring 2022

Change from 2021

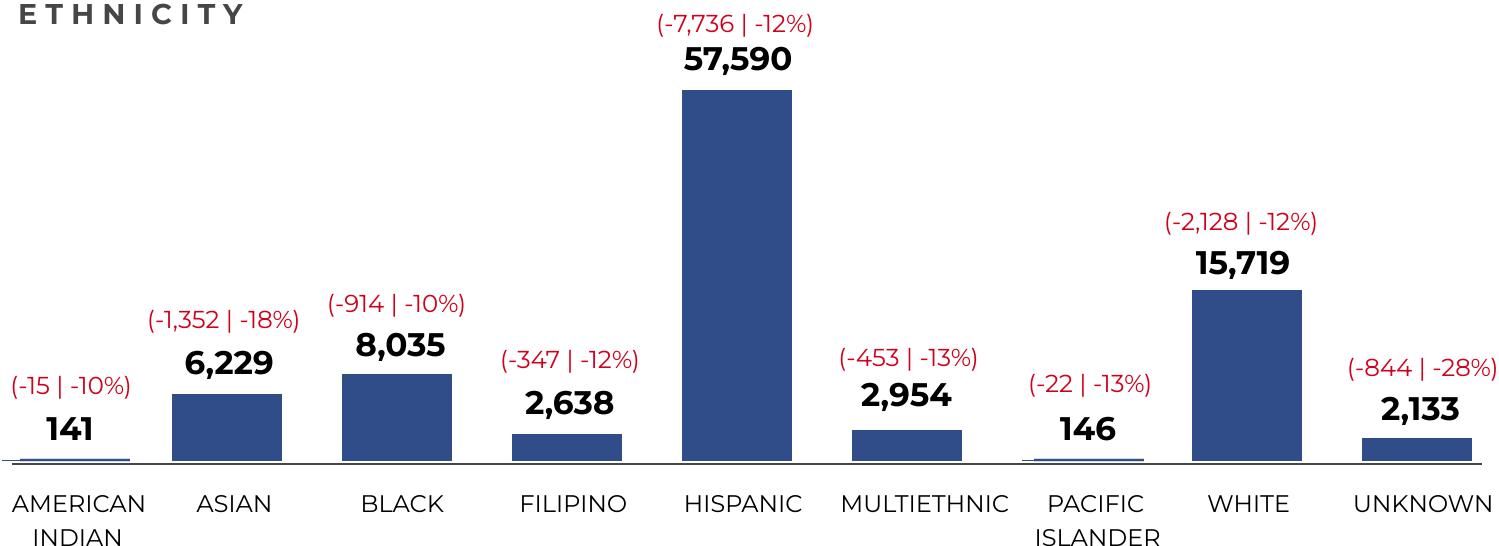
| | | |
|------------------|--------|------------------|
| FEMALE | 55,844 | ↓ -10,290 -16% |
| MALE | 38,621 | ↓ -4,082 -10% |
| NON-BINARY | 433 | ↑ +282 N/A |
| UNKNOWN | 687 | ↑ +279 N/A |

AGE

Change from 2021

| | | |
|-----------|--------|-----------------|
| UNDER 20 | 32,027 | ↓ -957 -3% |
| 20 - 24 | 25,426 | ↓ -5,721 -18% |
| 25 - 34 | 22,271 | ↓ -5,662 -20% |
| 35 - 54 | 12,845 | ↓ -1,552 -11% |
| 55 & OVER | 3,016 | ↓ +82 +3% |

ETHNICITY



CLASS MODALITY & FILL RATE

| | | | |
|-----------------|----------------------|---------------------|-------------------------|
| CLASS MODALITY: | 63% Remote | 5% Hybrid | 32% In-Person |
| FILL RATE: | 69% | 60% | 59% |

SOURCE:

LACCD Office of Institutional Effectiveness

STATE GENERAL REVENUE ADJUSTMENTS
FROM 2021-22 P1

2020-21

| | P2 | RECALC | NET CHANGE |
|----------------------------------|--------------------|--------------------|------------------|
| Base Allocation (less EPA Funds) | 274,840,596 | 274,840,596 | 0 |
| EPA Funds | 151,764,145 | 151,764,145 | 0 |
| Supplemental | 122,625,696 | 122,625,696 | 0 |
| Student Success | 60,005,219 | 60,005,219 | 0 |
| SCFF Hold Harmless | 33,309,994 | 33,309,994 | (0) |
| COLA | 0 | 0 | 0 |
| Subtotal Allocated SCFF | 642,545,651 | 642,545,651 | (0) |
| Apprentice | 266,795 | 258,575 | (8,220) |
| PT Fac Compensation | 1,942,348 | 2,090,065 | 147,717 |
| PT Fac Office Hours | 4,256,804 | 5,271,365 | 1,014,561 |
| PT Fac Health Benefits | 40,343 | 22,769 | (17,574) |
| TOTAL | 649,051,941 | 650,188,425 | 1,136,484 |

2021-22

| | FINAL BUDGET | P1 | NET CHANGE |
|----------------------------------|--------------------|--------------------|-------------------|
| Base Allocation (less EPA Funds) | 263,324,267 | 291,678,191 | 28,353,926 |
| EPA Funds | 151,764,144 | 126,161,604 | (25,602,540) |
| Supplemental | 122,253,132 | 105,219,178 | (17,033,953) |
| Student Success | 62,447,189 | 66,285,076 | 3,837,888 |
| SCFF Hold Harmless | 42,756,920 | 53,201,601 | 10,444,679 |
| COLA | 32,577,065 | 32,577,065 | (0) |
| Subtotal Allocated SCFF | 675,122,716 | 675,122,715 | (0) |
| Apprentice | 280,466 | 280,466 | 0 |
| PT Fac Compensation | 1,831,951 | 2,098,722 | 266,771 |
| PT Fac Office Hours | 4,256,804 | 5,271,365 | 1,014,561 |
| PT Fac Health Benefits | 0 | 22,769 | 22,769 |
| FT Faculty Hiring | 4,443,834 | 13,368,234 | 8,924,400 |
| TOTAL | 685,935,770 | 696,164,271 | 10,228,501 |

TOTAL CHANGE

| | 2020-21 CHANGE | 2021-22 CHANGE | TOTAL CHANGE |
|----------------------------------|------------------|-------------------|-------------------|
| Base Allocation (less EPA Funds) | 0 | 28,353,926 | 28,353,926 |
| EPA Funds | 0 | (25,602,540) | (25,602,540) |
| Supplemental | 0 | (17,033,953) | (17,033,953) |
| Student Success | 0 | 3,837,888 | 3,837,888 |
| SCFF Hold Harmless | (0) | 10,444,679 | 10,444,679 |
| COLA | 0 | (0) | (0) |
| Subtotal Allocated SCFF | (0) | (0) | (0) |
| Apprentice | (8,220) | 0 | (8,220) |
| PT Fac Compensation | 147,717 | 266,771 | 414,488 |
| PT Fac Office Hours | 1,014,561 | 1,014,561 | 2,029,122 |
| PT Fac Health Benefits | (17,574) | 22,769 | 5,195 |
| FT Faculty Hiring | 0 | 8,924,400 | 8,924,400 |
| TOTAL | 1,136,484 | 10,228,502 | 11,364,986 |

2021-22 P1 APPORTIONMENT
Adjustments By Location

| | 2020-21 FEBRUARY RECALC | 2021-22 P1 APPORTIONMENT | Total Adjustment |
|---------------|----------------------------|-----------------------------|-------------------|
| City | 131,883 | 295,733 | 427,616 |
| East | 231,968 | 246,143 | 478,111 |
| Harbor | 78,286 | 124,908 | 203,194 |
| Mission | 89,167 | 87,798 | 176,965 |
| Pierce | 149,108 | 142,656 | 291,764 |
| Southwest | 57,391 | 67,250 | 124,641 |
| Trade-Tech | 123,994 | 168,496 | 292,490 |
| Valley | 143,812 | 120,872 | 264,684 |
| West | 130,875 | 50,246 | 181,121 |
| ESC/IT/DW | 0 | 0 | 0 |
| Undistributed | (0) | 8,924,399 | 8,924,399 |
| TOTAL | 1,136,484 | 10,228,501 | 11,364,985 |

2020-21 FEBRUARY RECALC
STATE GENERAL REVENUE AND EPA FUNDS, AND OTHER FUNDING USES

P2 APPORTIONMENT

| | Base Allocation (less EPA Funds) | EPA Funds | Supplemental | Student Success | SCFF Hold Harmless | COLA | Total Allocated SCFF | Apprentice | PT Fac Compensation | PT Fac Office Hours | PT Fac Health Benefits | TOTAL |
|---------------|----------------------------------|--------------------|--------------------|-------------------|--------------------|----------|----------------------|----------------|---------------------|---------------------|------------------------|--------------------|
| City | 33,575,558 | 17,660,927 | 14,557,336 | 6,212,684 | 3,578,338 | 0 | 75,584,843 | | 217,587 | 492,175 | 4,520 | 76,299,125 |
| East | 58,215,854 | 39,198,677 | 27,861,078 | 13,035,504 | 8,829,648 | 0 | 147,140,761 | | 461,215 | 843,617 | 9,580 | 148,455,173 |
| Harbor | 19,696,553 | 9,298,734 | 7,165,693 | 4,014,646 | 2,800,406 | 0 | 42,976,033 | | 147,482 | 287,006 | 3,063 | 43,413,584 |
| Mission | 20,521,619 | 9,989,257 | 8,587,080 | 4,087,808 | 1,812,978 | 0 | 44,998,743 | | 136,205 | 335,826 | 2,829 | 45,473,603 |
| Pierce | 37,094,075 | 21,714,861 | 18,105,148 | 9,834,498 | 3,797,668 | 0 | 90,546,249 | | 271,538 | 549,276 | 5,640 | 91,372,703 |
| Southwest | 16,735,082 | 6,164,869 | 6,367,986 | 2,605,736 | 4,940,763 | 0 | 36,814,436 | | 114,688 | 208,557 | 2,382 | 37,140,063 |
| Trade-Tech | 31,223,943 | 15,813,003 | 14,051,158 | 7,533,440 | 7,533,044 | 0 | 76,154,588 | 266,795 | 151,679 | 512,087 | 3,150 | 77,088,299 |
| Valley | 34,174,144 | 19,156,755 | 16,774,252 | 7,496,136 | 274,165 | 0 | 77,875,452 | | 249,163 | 533,347 | 5,175 | 78,663,137 |
| West | 23,603,768 | 12,767,062 | 9,155,964 | 5,184,767 | 461,776 | 0 | 51,173,338 | | 192,791 | 494,913 | 4,004 | 51,865,046 |
| ESC/IT/DW | | | | | | | 0 | | | | | 0 |
| Undistributed | | | | | (718,792) | | (718,792) | | | | | (718,792) |
| Total | 274,840,596 | 151,764,145 | 122,625,696 | 60,005,219 | 33,309,994 | 0 | 642,545,651 | 266,795 | 1,942,348 | 4,256,804 | 40,343 | 649,051,941 |

FEBRUARY RECALC

| | Base Allocation (less EPA Funds) | EPA Funds | Supplemental | Student Success | SCFF Hold Harmless | COLA | Total Allocated SCFF | Apprentice | PT Fac Compensation | PT Fac Office Hours | PT Fac Health Benefits | TOTAL |
|---------------|----------------------------------|--------------------|--------------------|-------------------|--------------------|----------|----------------------|----------------|---------------------|---------------------|------------------------|--------------------|
| City | 33,575,558 | 17,660,927 | 14,557,336 | 6,212,684 | 3,578,338 | | 75,584,843 | | 234,135 | 609,480 | 2,550 | 76,431,008 |
| East | 58,215,854 | 39,198,677 | 27,861,078 | 13,035,504 | 8,829,648 | | 147,140,761 | | 496,290 | 1,044,683 | 5,407 | 148,687,141 |
| Harbor | 19,696,553 | 9,298,734 | 7,165,693 | 4,014,646 | 2,800,406 | | 42,976,033 | | 158,698 | 355,410 | 1,729 | 43,491,870 |
| Mission | 20,521,619 | 9,989,257 | 8,587,080 | 4,087,808 | 1,812,978 | | 44,998,743 | | 146,563 | 415,867 | 1,597 | 45,562,770 |
| Pierce | 37,094,075 | 21,714,861 | 18,105,148 | 9,834,498 | 3,797,668 | | 90,546,249 | | 292,189 | 680,190 | 3,183 | 91,521,811 |
| Southwest | 16,735,082 | 6,164,869 | 6,367,986 | 2,605,736 | 4,940,763 | | 36,814,436 | | 123,410 | 258,264 | 1,344 | 37,197,454 |
| Trade-Tech | 31,223,943 | 15,813,003 | 14,051,158 | 7,533,440 | 7,533,044 | | 76,154,588 | 258,575 | 163,215 | 634,137 | 1,778 | 77,212,293 |
| Valley | 34,174,144 | 19,156,755 | 16,774,252 | 7,496,136 | 274,165 | | 77,875,452 | | 268,112 | 660,464 | 2,921 | 78,806,949 |
| West | 23,603,768 | 12,767,062 | 9,155,964 | 5,184,767 | 461,776 | | 51,173,338 | | 207,453 | 612,870 | 2,260 | 51,995,921 |
| ESC/IT/DW | | | | | | | 0 | | | | | 0 |
| Undistributed | | | | | (718,792) | | (718,792) | | | | | (718,792) |
| Total | 274,840,596 | 151,764,145 | 122,625,696 | 60,005,219 | 33,309,994 | 0 | 642,545,651 | 258,575 | 2,090,065 | 5,271,365 | 22,769 | 650,188,425 |

DIFFERENCE

| | Base Allocation (less EPA Funds) | EPA Funds | Supplemental | Student Success | SCFF Hold Harmless | COLA | Total Allocated SCFF | Apprentice | PT Fac Compensation | PT Fac Office Hours | PT Fac Health Benefits | TOTAL |
|---------------|----------------------------------|-----------|--------------|-----------------|--------------------|----------|----------------------|----------------|---------------------|---------------------|------------------------|------------------|
| City | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 16,548 | 117,305 | (1,970) | 131,883 |
| East | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 35,075 | 201,066 | (4,173) | 231,968 |
| Harbor | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 11,216 | 68,404 | (1,334) | 78,286 |
| Mission | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,358 | 80,041 | (1,232) | 89,167 |
| Pierce | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,651 | 130,914 | (2,457) | 149,108 |
| Southwest | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,722 | 49,707 | (1,038) | 57,391 |
| Trade-Tech | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (8,220) | 11,536 | 122,050 | (1,372) | 123,994 |
| Valley | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 18,949 | 127,117 | (2,254) | 143,812 |
| West | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,662 | 117,957 | (1,744) | 130,875 |
| ESC/IT/DW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed | 0 | 0 | 0 | 0 | (0) | 0 | (0) | 0 | 0 | 0 | 0 | (0) |
| Total | 0 | 0 | 0 | 0 | (0) | 0 | (0) | (8,220) | 147,717 | 1,014,561 | (17,574) | 1,136,484 |

2021-22 P1 APPORTIONMENT
STATE GENERAL REVENUE AND EPA ADJUSTMENTS

FINAL BUDGET APPORTIONMENT

| | Base Allocation (less EPA Funds) | EPA Funds | Supplemental | Student Success | SCFF Hold Harmless | COLA | Total Allocated SCFF | Apprentice | PT Fac Compensation | PT Fac Office Hours | PT Fac Health Benefits | Assessment | FT Faculty Hiring | TOTAL ADJ |
|---------------|----------------------------------|--------------------|--------------------|-------------------|--------------------|-------------------|----------------------|----------------|---------------------|---------------------|------------------------|--------------|-------------------|--------------------|
| City | 33,254,703 | 18,371,631 | 14,513,107 | 6,586,734 | 2,858,668 | 3,731,314 | 79,316,157 | | 205,221 | 506,554 | | (21,460,870) | 623,696 | 59,190,759 |
| East | 55,922,714 | 39,591,280 | 27,776,430 | 13,714,759 | 10,135,579 | 7,731,693 | 154,872,454 | | 435,000 | 900,273 | | (39,704,803) | 779,620 | 117,282,545 |
| Harbor | 18,505,695 | 9,248,231 | 7,143,922 | 4,046,869 | 4,031,316 | 2,110,841 | 45,086,874 | | 139,100 | 279,164 | | (11,537,201) | 77,962 | 34,045,899 |
| Mission | 19,377,250 | 9,701,468 | 8,560,991 | 4,301,168 | 3,057,866 | 2,235,073 | 47,233,816 | | 128,463 | 308,846 | | (12,087,912) | 467,772 | 36,050,985 |
| Pierce | 34,817,154 | 21,548,670 | 18,050,140 | 10,536,879 | 5,593,409 | 4,632,545 | 95,178,794 | | 256,105 | 540,404 | | (23,431,058) | 623,696 | 73,167,942 |
| Southwest | 16,486,766 | 6,360,851 | 6,348,639 | 2,640,172 | 4,978,006 | 1,764,160 | 38,578,596 | | 108,170 | 173,907 | | (9,497,667) | 233,886 | 29,596,892 |
| Trade-Tech | 29,994,115 | 15,896,348 | 14,008,468 | 7,421,749 | 8,833,908 | 3,836,819 | 79,991,407 | 280,466 | 143,058 | 477,889 | | (19,076,490) | 545,734 | 62,362,063 |
| Valley | 31,451,764 | 17,905,673 | 16,723,289 | 7,777,865 | 4,016,862 | 3,962,015 | 81,837,468 | | 235,001 | 573,556 | | (20,517,698) | 701,658 | 62,829,984 |
| West | 23,514,107 | 13,139,992 | 9,128,146 | 5,420,995 | (29,902) | 2,609,046 | 53,782,384 | | 181,833 | 496,211 | | (15,236,969) | 389,810 | 39,613,269 |
| ESC/IT/DW | | | | | | | 0 | | | | | 181,795,439 | | 181,795,439 |
| Undistributed | | | | | (718,792) | (36,443) | (755,235) | | | | | (9,244,772) | | (10,000,007) |
| Total | 263,324,267 | 151,764,144 | 122,253,132 | 62,447,189 | 42,756,920 | 32,577,065 | 675,122,715 | 280,466 | 1,831,951 | 4,256,804 | 0 | (0) | 4,443,834 | 685,935,770 |

P1 APPORTIONMENT

| | Base Allocation (less EPA Funds) | EPA Funds | Supplemental | Student Success | SCFF Hold Harmless | COLA | Total Allocated SCFF | Apprentice | PT Fac Compensation | PT Fac Office Hours | PT Fac Health Benefits | Assessment | FT Faculty Hiring | TOTAL ADJ |
|---------------|----------------------------------|--------------------|--------------------|-------------------|--------------------|-------------------|----------------------|----------------|---------------------|---------------------|------------------------|--------------|-------------------|--------------------|
| City | 36,613,140 | 15,238,313 | 13,967,597 | 7,193,802 | 2,571,992 | 3,832,152 | 79,416,995 | | 235,104 | 627,284 | 2,550 | (21,419,138) | 623,696 | 59,486,491 |
| East | 62,752,071 | 32,806,974 | 24,173,844 | 14,898,409 | 12,509,462 | 7,460,037 | 154,600,797 | | 498,346 | 1,114,842 | 5,407 | (39,470,324) | 779,620 | 117,528,689 |
| Harbor | 20,315,470 | 7,696,199 | 6,038,481 | 4,323,106 | 4,602,778 | 2,178,885 | 45,154,918 | | 159,356 | 345,700 | 1,729 | (11,568,857) | 77,962 | 34,170,807 |
| Mission | 21,315,423 | 8,087,516 | 7,326,464 | 4,529,183 | 3,740,157 | 2,281,436 | 47,280,179 | | 147,170 | 382,456 | 1,597 | (12,140,391) | 467,772 | 36,138,783 |
| Pierce | 38,767,114 | 17,958,241 | 15,650,044 | 11,140,114 | 7,030,736 | 4,590,695 | 95,136,944 | | 293,399 | 669,204 | 3,183 | (23,415,829) | 623,696 | 73,310,597 |
| Southwest | 17,916,319 | 5,305,002 | 4,787,354 | 2,795,955 | 6,009,807 | 1,866,492 | 38,680,928 | | 123,922 | 215,356 | 1,344 | (9,591,294) | 233,886 | 29,664,142 |
| Trade-Tech | 33,010,868 | 13,130,931 | 10,846,753 | 7,550,980 | 11,615,057 | 3,861,038 | 80,015,625 | 280,466 | 163,891 | 591,789 | 1,778 | (19,068,724) | 545,734 | 62,530,559 |
| Valley | 34,871,865 | 14,923,258 | 14,708,711 | 8,281,287 | 5,090,332 | 3,948,285 | 81,823,738 | | 269,222 | 710,257 | 2,921 | (20,556,939) | 701,658 | 62,950,857 |
| West | 26,115,921 | 11,015,170 | 7,719,931 | 5,572,240 | 750,075 | 2,594,488 | 53,767,826 | | 208,312 | 614,477 | 2,260 | (15,319,170) | 389,810 | 39,663,515 |
| ESC/IT/DW | | | | | | | 0 | | | | | 181,795,439 | | 181,795,439 |
| Undistributed | | | | | (718,793) | (36,443) | (755,236) | | | | | (9,244,772) | 8,924,400 | (1,075,608) |
| Total | 291,678,191 | 126,161,604 | 105,219,178 | 66,285,076 | 53,201,601 | 32,577,065 | 675,122,715 | 280,466 | 2,098,722 | 5,271,365 | 22,769 | 0 | 13,368,234 | 696,164,271 |

DIFFERENCE

| | Base Allocation (less EPA Funds) | EPA Funds | Supplemental | Student Success | SCFF Hold Harmless | COLA | Total Allocated SCFF | Apprentice | PT Fac Compensation | PT Fac Office Hours | PT Fac Health Benefits | Assessment | FT Faculty Hiring | TOTAL ADJ |
|---------------|----------------------------------|---------------------|---------------------|------------------|--------------------|-----------|----------------------|------------|---------------------|---------------------|------------------------|------------|-------------------|-------------------|
| City | 3,358,438 | (3,133,318) | (545,510) | 607,067 | (286,677) | 100,838 | 100,839 | 0 | 29,883 | 120,730 | 2,550 | 41,731 | 0 | 295,733 |
| East | 6,829,357 | (6,784,306) | (3,602,585) | 1,183,650 | 2,373,883 | (271,657) | (271,658) | 0 | 63,346 | 214,569 | 5,407 | 234,479 | 0 | 246,143 |
| Harbor | 1,809,775 | (1,552,032) | (1,105,442) | 276,237 | 571,462 | 68,043 | 68,043 | 0 | 20,256 | 66,536 | 1,729 | (31,656) | 0 | 124,908 |
| Mission | 1,938,173 | (1,613,952) | (1,234,527) | 228,016 | 682,290 | 46,363 | 46,363 | 0 | 18,707 | 73,610 | 1,597 | (52,479) | 0 | 87,798 |
| Pierce | 3,949,961 | (3,590,429) | (2,400,096) | 603,235 | 1,437,330 | (41,850) | (41,849) | 0 | 37,294 | 128,800 | 3,183 | 15,228 | 0 | 142,656 |
| Southwest | 1,429,553 | (1,055,849) | (1,561,285) | 155,783 | 1,031,798 | 102,332 | 102,332 | 0 | 15,752 | 41,449 | 1,344 | (93,627) | 0 | 67,250 |
| Trade-Tech | 3,016,753 | (2,765,417) | (3,161,715) | 129,231 | 2,781,148 | 24,219 | 24,219 | 0 | 20,833 | 113,900 | 1,778 | 7,766 | 0 | 168,496 |
| Valley | 3,420,100 | (2,982,415) | (2,014,578) | 503,423 | 1,073,470 | (13,730) | (13,730) | 0 | 34,221 | 136,701 | 2,921 | (39,241) | 0 | 120,872 |
| West | 2,601,814 | (2,124,822) | (1,408,215) | 151,246 | 779,977 | (14,558) | (14,558) | 0 | 26,479 | 118,266 | 2,260 | (82,201) | 0 | 50,246 |
| ESC/IT/DW | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Undistributed | 0 | 0 | 0 | 0 | (1) | 0 | (1) | 0 | 0 | 0 | 0 | 0 | 8,924,400 | 8,924,399 |
| Total | 28,353,924 | (25,602,540) | (17,033,953) | 3,837,888 | 10,444,680 | 0 | 0 | 0 | 266,771 | 1,014,561 | 22,769 | 0 | 8,924,400 | 10,228,501 |

**Los Angeles Community College District
2021-22 Current Budget Allocation and Projected Expenditures
Unrestricted General Fund
As of December 31, 2021**

| College | Current Budget | Projected Expenditure as of June 30, 2022 | Additional College Revenues | Other Savings | Other Adjustment | Revised Total Budget with College Augmentation | Projected Balance |
|--------------|--------------------|---|-----------------------------|---------------|------------------|--|-------------------|
| | a | b | c | d | e | f = a + c + d + e | g = f - b |
| City | 64,687,928 | 65,151,154 | 809,416 | 0 | 0 | 65,497,344 | 346,190 |
| East | 135,618,205 | 128,856,056 | 0 | 0 | 0 | 135,618,205 | 6,762,149 |
| Harbor | 39,465,746 | 38,910,289 | 646,637 | 0 | 0 | 40,112,383 | 1,202,094 |
| Mission | 40,753,334 | 36,088,771 | 569,121 | 0 | 0 | 41,322,455 | 5,233,684 |
| Pierce | 80,627,439 | 71,639,431 | 0 | 0 | 0 | 80,627,439 | 8,988,008 |
| Southwest | 32,026,759 | 31,811,501 | 0 | 0 | 0 | 32,026,759 | 215,258 |
| Trade-Tech | 75,944,947 | 67,014,914 | 0 | 0 | 0 | 75,944,947 | 8,930,033 |
| Valley | 75,628,780 | 65,597,440 | 0 | 0 | 0 | 75,628,780 | 10,031,340 |
| West | 44,579,149 | 47,550,550 | 121,936 | 0 | 0 | 44,701,085 | (2,849,465) |
| ESC | 51,163,430 | 48,588,626 | 0 | 0 | 0 | 51,163,430 | 2,574,804 |
| Total | 640,495,717 | 601,208,732 | 2,147,110 | 0 | 0 | 642,642,827 | 41,434,095 |

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT

as of December 31, 2021

LOS ANGELES CITY COLLEGE

| Sub GL | Description | 2020-2021 | | | | 2021-2022 | | | TOTAL DISTRICT PROJECTED | TOTAL COLLEGE PROJECTED | Difference Coll-Dist | Expenditure July - Dec | Jan SDD ** | Remaining Periods | Winter 2022 | Summer 2022 | Total Projection*** | |
|--------|--|--|--------------------------------------|--------------------------------------|--------------------------|--|--|----------------------|--------------------------|-------------------------|----------------------|------------------------|------------------|-------------------|-------------|-------------|---------------------|--|
| | | B 2nd QTR as of 12/31/20 ACTUAL | D 2020-2021 YE BUDGET FINAL | E 2020-2021 FY EXPEND FINAL | %ofYE Budget (E/D) | F 2021-2022 CUR BUDGET as of 12/31/21 | H 2nd QTR as of 12/31/21 ACTUAL | % of Bud (H/F) | | | | | | | | | | |
| 110000 | TEACHING, REG | 6,280,526 | 14,314,072 | 14,728,881 | >100. | 12,344,400 | 5,655,521 | 45.8 | 12,958,501 | 12,742,294 | 216,207 | 5,655,521 | 1,181,129 | 5.0 | | 216,205 | 12,958,501 | |
| 120000 | NON-TCHNG, REG | 2,909,059 | 5,353,246 | 6,062,708 | >100. | 6,078,479 | 3,271,820 | 53.8 | 6,435,537 | 5,840,073 | 595,464 | 3,271,820 | 527,286 | 5.0 | | | 6,435,537 | |
| 130000 | TEACHING, HRLY | 5,064,018 | 11,283,634 | 12,835,499 | >100. | 15,563,539 | 6,142,428 | 39.5 | 15,215,048 | 14,929,012 | 286,036 | 6,142,428 | 2,642,787 | 5.0 | | 429,833 | 15,215,048 | |
| 140000 | NON-TCHNG, HRLY | 259,439 | 307,550 | 416,468 | >100. | 261,050 | 475,095 | >100. | 981,515 | 559,243 | 422,272 | 475,095 | 156,420 | 5.0 | | | 981,515 | |
| 190000 | MISC-CERTIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 563,382 | (563,382) | 0 | 0 | | | | 0 | |
| | TTL CERTIF SAL | 14,513,042 | 31,258,502 | 34,043,557 | >100. | 34,247,468 | 15,544,864 | 45.4 | 35,590,601 | 34,634,004 | 956,597 | 15,544,864 | 4,507,622 | | | | 35,590,601 | |
| 210000 | CLASSIFIED, REG | 4,949,273 | 9,925,254 | 9,862,749 | 99.4 | 8,552,101 | 4,790,025 | 56.0 | 9,352,065 | 8,266,346 | 1,085,719 | 4,790,025 | 760,340 | 5.0 | | | 9,352,065 | |
| 220000 | INSTR'L AIDE, REG | 976,705 | 1,851,473 | 1,946,247 | >100. | 1,681,540 | 1,098,804 | 65.3 | 2,088,621 | 1,910,612 | 178,009 | 1,098,804 | 164,969 | 5.0 | | | 2,088,621 | |
| 230000 | SUB/RELIEF, UNCLSS | 160,226 | 420,503 | 319,105 | 75.9 | 425,606 | 425,607 | >100. | 653,339 | 394,581 | 258,758 | 425,607 | 37,955 | 5.0 | | | 653,339 | |
| 240000 | INSTR'L AIDE, N-PERM | 63,723 | 26,000 | 8,253 | 31.7 | 21,000 | 75,142 | >100. | 75,142 | 75,142 | 0 | 75,142 | | 5.0 | | | 75,142 | |
| 290000 | MISC. CLASSIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| | TTL CLASSIF SAL | 6,149,928 | 12,223,230 | 12,136,353 | 99.3 | 10,680,147 | 6,389,578 | 59.8 | 12,169,167 | 10,646,681 | 1,522,486 | 6,389,578 | 963,265 | | | | 12,169,167 | |
| 420000 | BOOKS | 3,115 | 34,054 | 9,608 | 28.2 | 10,000 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 440000 | INSTR'L MEDIA MAT'L | 81,801 | 600,231 | 311,473 | 51.9 | 632,767 | 158,923 | 25.1 | 326,069 | 158,923 | 167,146 | 81,801 | | | | | 326,069 | |
| 450000 | SUPPLIES | 78,021 | 415,884 | 195,804 | 47.1 | 437,157 | 83,159 | 19.0 | 195,804 | 195,804 | 0 | 78,021 | | | | | 195,804 | |
| 460000 | BOOKSTORE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 490000 | MISC SUPPL & BKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| | TTL PRINT & SUPPL | 162,938 | 1,050,169 | 516,885 | 49.2 | 1,079,924 | 242,082 | 22.4 | 521,873 | 354,727 | 167,146 | 162,938 | | | | | 521,873 | |
| 540000 | INSURANCE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 550000 | UTILIT & HSKPING | 814,640 | 2,700,195 | 1,734,201 | 64.2 | 2,757,226 | 1,277,420 | 46.3 | 2,500,159 | 1,756,726 | 743,433 | 814,640 | | | | | 2,500,159 | |
| 560000 | CONTRACTS & RNTL | 50,212 | 582,976 | 181,309 | 31.1 | 623,638 | 82,836 | 13.3 | 308,496 | 200,000 | 108,496 | 50,212 | | | | | 308,496 | |
| 570000 | LEGAL, ELECT, AUDIT | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 580000 | OTHER EXPENSE | 151,389 | 1,649,067 | 367,355 | 22.3 | 1,649,722 | 120,303 | 7.3 | 684,472 | 650,576 | 33,896 | 151,389 | | | | | 684,472 | |
| 590000 | MISC OTH EXP | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| | TTL OPER EXP | 1,016,241 | 4,932,238 | 2,282,865 | 46.3 | 5,030,586 | 1,480,560 | 29.4 | 3,493,126 | 2,607,302 | 885,824 | 1,016,241 | | | | | 3,493,126 | |
| 610000 | SITES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 620000 | BUILDINGS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 630000 | BOOKS/MATERIALS 4 LIBR-PLANNING | 15,375 | 120,000 | 101,906 | 84.9 | 120,000 | 29,196 | 24.3 | 120,000 | 120,000 | 0 | 15,375 | | | | | 120,000 | |
| 640000 | EQUIPMENT | 58,653 | 463,390 | 229,390 | 49.5 | 475,207 | 67,546 | 14.2 | 257,758 | 257,758 | 0 | 58,653 | | | | | 257,758 | |
| 650000 | OTH CAPITAL OUTLY | 25,566 | 101,687 | 69,573 | 68.4 | 89,785 | 20,483 | 22.8 | 29,785 | 29,785 | 0 | 25,566 | | | | | 29,785 | |
| 690000 | MISC. | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| | TTL CAPITAL OUTLY | 99,594 | 685,077 | 400,869 | 58.5 | 684,992 | 117,225 | 17.1 | 407,543 | 407,543 | 0 | 99,594 | | | | | 407,543 | |
| 710000 | DEBT SERVICE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 720000 | TUITION TRANSFERS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 730000 | INTERFUND TRANSF | 292,159 | 292,159 | 292,159 | 100.0 | 241,617 | 241,617 | 100.0 | 241,617 | 241,617 | 0 | 292,159 | | | | | 241,617 | |
| 739700 | INTRAFUND beTw locs | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 739800 | INTRAFUND - UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 739900 | INTRAFUND TRANSF | 76,080 | 78,584 | 78,584 | 100.0 | 76,100 | 76,100 | 100.0 | 76,100 | 76,100 | 0 | 76,080 | | | | | 76,100 | |
| 740000 | REALLOCATION/ADJ | 0 | 127,481 | (156,218) | (122.5) | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 750000 | LOANS/GRANTS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 790000 | CONTING/UNALLOC | 0 | 1,332,641 | 0 | 0.0 | 615,374 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 615,374 | |
| | TTL OTHER | 368,239 | 1,830,865 | 214,525 | 11.7 | 933,091 | 317,717 | 34.0 | 317,717 | 317,717 | 0 | 368,239 | | | | | 317,717 | |
| | LESS INTRA/UNRES | | 0 | 0 | 0.0 | | | | | | | | | | | | | |
| | TOTAL UNRESTRICTED w/o Benefits | 22,309,981 | 51,980,081 | 49,595,054 | 95.41 | 52,656,208 | 24,092,025 | 45.8 | 52,500,028 | 48,967,974 | 3,532,054 | 22,309,981 | | | | | 52,500,028 | |
| 3x0000 | MISC EMPL BEN | 7,976,906 | 14,875,269 | 16,183,180 | >100. | 12,031,720 | 8,250,984 | 68.6 | 16,725,137 | 16,183,180 | 541,957 | 7,976,906 | | | | | 16,725,137 | |
| | TOTAL UNRESTRICTED w/ Benefits | 30,286,887 | 66,855,350 | 65,778,234 | 98.4 | 64,687,928 | 32,343,009 | 50.0 | 69,225,165 | 65,151,154 | 4,074,011 | 30,286,887 | | | | | 69,225,165 | |

| Major G/L | July SDD | Aug SDD | Sep SDD | Oct SDD | Nov SDD |
|--------------|------------------|------------------|------------------|------------------|------------------|
| 110000 | 647,189 | 278,706 | 1,169,534 | 1,346,044 | 1,238,554 |
| 120000 | 467,838 | 439,104 | 474,051 | 573,531 | 510,025 |
| 130000 | 990,161 | 596,768 | 1,016,879 | 1,509,062 | 1,215,486 |
| 140000 | 58,326 | 36,641 | 11,575 | 121,480 | 94,455 |
| 190000 | - | - | - | - | - |
| Total | 2,163,514 | 1,351,219 | 2,672,038 | 3,550,116 | 3,058,520 |
| 210000 | 747,869 | 741,757 | 744,420 | 769,529 | 778,098 |
| 220000 | 146,813 | 149,141 | 157,770 | 169,143 | 164,107 |
| 230000 | 36,000 | 25,651 | 39,080 | 43,780 | 44,589 |
| 240000 | 763 | | 1,816 | 23,274 | 11,732 |
| 290000 | - | - | - | - | - |
| Total | 931,445 | 916,549 | 943,085 | 1,005,726 | 998,525 |
| 3x0000 | 950,384 | 987,408 | 2,005,094 | 1,355,403 | 1,274,687 |

| Major G/L | Dec SDD | Jan SDD | Feb SDD | Mar SDD | Apr SDD |
|--------------|------------------|------------------|---------|---------|---------|
| 110000 | 1,241,948 | 1,181,129 | | | |
| 120000 | 618,778 | 527,286 | | | |
| 130000 | 1,241,279 | 2,642,787 | | | |
| 140000 | 70,986 | 156,420 | | | |
| 190000 | | | | | |
| Total | 3,172,991 | 4,507,622 | | | |
| 210000 | 831,635 | 760,340 | | | |
| 220000 | 169,821 | 164,969 | | | |
| 230000 | 39,507 | 37,955 | | | |
| 240000 | 16,070 | | | | |
| 290000 | | | | | |
| Total | 1,057,033 | 963,265 | | | |
| 3x0000 | 1,346,703 | 1,393,408 | | | |

| Expenditure | Jan SDD ** | Remaining Periods | Winter 2022 | Summer 2022 | Total Projection*** |
|-------------|------------|-------------------|-------------|-------------|---------------------|
| July - Dec | SDD ** | Periods | 2022 | 2022 | Projection*** |
| 8,250,984 | 1,393,408 | 5.0 | 0 | 113,703 | 16,725,137 |

| | |
|---|----------------|
| College Projection | \$(463,226) |
| College Adjustment (Lost Revenue-HEERF) | \$809,416 |
| Updated College Projection | \$346,190 |
| District Projection | \$ (4,537,237) |

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10099, 10100, 10101, 10104, 10106, 10107, 10109, 10113, 10114, 10117, 10118, 10119, 10121, 10122, 10130, 10140, 10151, 10152, 10160, 10173, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT

as of December 31, 2021

EAST LOS ANGELES COLLEGE

| Sub GL | Description | 2020-2021 | | | | 2021-2022 | | | TOTAL DISTRICT PROJECTED | TOTAL COLLEGE PROJECTED | Difference Coll-Dist | Expenditure | Jan SDD ** | Remaining Periods | Winter 2022 | Summer 2022 | Total Projection*** |
|--|------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------|---|-------------------------------------|--------------|----------------------------|-------------------------|----------------------|-------------|------------|-------------------|-------------|-------------|---------------------|
| | | B | D | E | %ofYE | F | H | % of | | | | | | | | | |
| | | 2nd QTR as of 12/31/20 ACTUAL | 2020-2021 YE BUDGET FINAL | 2020-2021 FY EXPEND FINAL | Budget (E/D) | 2021-2022 CUR BUDGET as of 12/31/21 | 2nd QTR as of 12/31/21 ACTUAL | Bud (H/F) | | | | | | | | | |
| 110000 | TEACHING, REG | 11,706,089 | 28,789,172 | 28,591,641 | 99.3 | 22,995,214 | 11,507,845 | 50.0 | 27,179,753 | 28,077,912 | (898,159) | 11,507,845 | 2,522,676 | 5.0 | 535,849 | 27,179,753 | |
| 120000 | NON-TCHNG, REG | 5,313,871 | 10,671,803 | 10,671,787 | 100.0 | 10,132,167 | 5,155,577 | 50.9 | 10,460,291 | 10,845,479 | (385,188) | 5,155,577 | 884,119 | 5.0 | | 10,460,291 | |
| 130000 | TEACHING, HRLY | 9,876,327 | 24,482,757 | 23,217,328 | 94.8 | 36,619,360 | 10,935,830 | 29.9 | 26,499,242 | 26,450,816 | 48,426 | 10,935,830 | 5,095,501 | 5.0 | 717,911 | 26,499,242 | |
| 140000 | NON-TCHNG, HRLY | 543,494 | 1,403,276 | 1,403,251 | 100.0 | 1,585,234 | 541,598 | 34.2 | 1,530,334 | 1,558,049 | (27,715) | 541,598 | 313,736 | 5.0 | | 1,530,334 | |
| 190000 | MISC-CERTIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL CERTIF SAL | 27,439,781 | 65,347,008 | 63,884,007 | 97.8 | 71,331,975 | 28,140,851 | 39.5 | 65,669,620 | 66,932,256 | (1,262,636) | 28,140,851 | 8,816,032 | | | 65,669,620 | |
| 200000 | NON-CERTIFCTD SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 210000 | CLASSIFIED, REG | 7,604,182 | 14,799,057 | 14,746,178 | 99.6 | 15,331,639 | 7,585,070 | 49.5 | 15,274,523 | 15,669,886 | (395,363) | 7,585,070 | 1,281,575 | 5.0 | | 15,274,523 | |
| 220000 | INSTR'L AIDE, REG | 1,628,439 | 3,428,338 | 3,428,325 | 100.0 | 3,263,968 | 1,491,231 | 45.7 | 3,010,994 | 3,138,953 | (127,959) | 1,491,231 | 253,294 | 5.0 | | 3,010,994 | |
| 230000 | SUB/RELIEF, UNCLSS | 253,807 | 499,768 | 495,998 | 99.2 | 617,366 | 292,162 | 47.3 | 525,182 | 702,486 | (177,304) | 292,162 | 33,021 | 5.0 | | 525,182 | |
| 240000 | INSTR'L AIDE, N-PERM | 126,133 | 369,884 | 369,355 | 99.9 | 527,008 | 319,422 | 60.6 | 590,671 | 708,286 | (117,615) | 319,422 | 21,249 | 5.0 | | 590,671 | |
| 290000 | MISC. CLASSIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL CLASSIF SAL | 9,612,562 | 19,097,047 | 19,039,855 | 99.7 | 19,739,981 | 9,687,884 | 49.1 | 19,401,370 | 20,219,611 | (818,241) | 9,687,884 | 1,589,139 | | | 19,401,370 | |
| 420000 | BOOKS | 0 | 0 | 0 | 0.0 | 0 | (2,250) | <100.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 440000 | INSTR'L MEDIA MATL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 267 | 0 | 267 | 0 | 0 | | | 267 | |
| 450000 | SUPPLIES | 101,388 | 270,698 | 270,621 | 100.0 | 466,354 | 201,046 | 43.1 | 366,354 | 366,354 | 0 | 101,388 | 270,698 | | | 366,354 | |
| 460000 | BOOKSTORE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 490000 | MISC SUPPL & BKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL PRINT & SUPPL | 101,388 | 270,698 | 270,621 | 100.0 | 466,354 | 198,796 | 42.6 | 366,621 | 366,354 | 267 | 101,388 | 270,698 | | | 366,621 | |
| 540000 | INSURANCE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 550000 | UTILIT & HSKPING | 971,357 | 2,256,385 | 2,256,321 | 100.0 | 3,736,316 | 1,908,814 | 51.1 | 3,421,108 | 3,087,555 | 333,553 | 971,357 | 2,256,385 | | | 3,421,108 | |
| 560000 | CONTRACTS & RNTL | 722,769 | 4,926,103 | 4,924,851 | 100.0 | 8,996,518 | 273,617 | 3.0 | 5,133,794 | 4,956,776 | 177,018 | 722,769 | 4,926,103 | | | 5,133,794 | |
| 570000 | LEGAL, ELECT, AUDIT | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 580000 | OTHER EXPENSE | 201,200 | 849,780 | 716,734 | 84.3 | 1,553,039 | 465,249 | 30.0 | 2,338,112 | 2,338,112 | 0 | 201,200 | 849,780 | | | 2,338,112 | |
| 590000 | MISC OTH EXP | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL OPER EXP | 1,895,326 | 8,032,268 | 7,897,906 | 98.3 | 14,285,873 | 2,647,680 | 18.5 | 10,893,013 | 10,382,443 | 510,570 | 1,895,326 | 8,032,268 | | | 10,893,013 | |
| 610000 | SITES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 620000 | BUILDINGS | 0 | 0 | 0 | 0.0 | 663,860 | 0 | 0.0 | 663,860 | 0 | 663,860 | 0 | 0 | | | 663,860 | |
| 640000 | EQUIPMENT | 1,288 | 86,358 | 86,355 | 100.0 | 131,704 | 27,628 | 21.0 | 133,086 | 110,225 | 22,861 | 1,288 | 86,358 | | | 133,086 | |
| 650000 | OTH CAPITAL OUTLY | 24,894 | 50,868 | 50,866 | 100.0 | 104,787 | 25,676 | 24.5 | 90,037 | 90,037 | 0 | 24,894 | 50,868 | | | 90,037 | |
| 690000 | MISC. | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL CAPITAL OUTLY | 26,182 | 137,226 | 137,221 | 100.0 | 900,351 | 53,304 | 5.9 | 886,983 | 200,262 | 686,721 | 26,182 | 137,226 | | | 886,983 | |
| 710000 | DEBT SERVICE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 720000 | TUITION TRANSFERS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 730000 | INTERFUND TRANSF | 478,537 | 478,537 | 478,537 | 100.0 | 390,023 | 390,023 | 100.0 | 390,023 | 390,023 | 0 | 478,537 | 478,537 | | | 390,023 | |
| 739700 | INTRAFUND beTw locs | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 739800 | INTRAFUND - UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 739900 | INTRAFUND TRANSF | 96,371 | 97,025 | 97,025 | 100.0 | 98,445 | 98,445 | 100.0 | 98,445 | 98,445 | 0 | 96,371 | 97,025 | | | 98,445 | |
| 740000 | REALLOCATION/ADJ | 0 | 294,053 | (233,653) | (79.5) | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 750000 | LOANS/GRANTS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 790000 | CONTING/UNALLOC | 0 | 8,459,801 | 0 | 0.0 | 5,276,361 | 0 | 0.0 | 0 | 0 | 0 | 0 | 8,459,801 | | | 5,276,361 | |
| | TTL OTHER | 574,908 | 9,329,416 | 341,909 | 3.7 | 5,764,829 | 488,468 | 8.5 | 488,468 | 488,468 | 0 | 574,908 | 9,329,416 | | | 5,764,829 | |
| | LESS INTRA/UNRES | | | 0 | 0.0 | 0 | 0 | 0.0 | | | 0 | | | | | 0 | |
| TOTAL UNRESTRICTED w/o Benefits | | 39,650,147 | 102,213,663 | 91,571,520 | 89.9 | 112,489,363 | 41,216,983 | 36.6 | 97,706,075 | 98,589,394 | (883,319) | | | | | | |
| 3x0000 | MISC EMPL BEN | 14,246,297 | 29,106,876 | 29,106,602 | 100.0 | 23,128,842 | 14,574,585 | 63.0 | 30,032,262 | 30,266,662 | (234,400) | 14,246,297 | 29,106,876 | | | 30,032,262 | |
| TOTAL UNRESTRICTED w/ Benefits | | 53,896,444 | 131,320,539 | 120,678,122 | 91.9 | 135,618,205 | 55,791,568 | 41.1 | 127,738,338 | 128,856,056 | (1,117,718) | | | | | | |
| | | | | | | | | | College Projection | 6,762,149 | | | | | | | |
| | | | | | | | | | District Projection | 7,879,867 | | | | | | | |

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10099, 10100, 10101, 10104, 10106, 10107, 10109, 10113, 10114, 10117, 10118, 10119, 10121, 10122, 10130, 10140, 10151, 10152, 10160, 10173, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

SECOND QUARTER REPORT
as of December 31, 2021

LOS ANGELES MISSION COLLEGE

| Sub GL | Description | 2020-2021 | | | | 2021-2022 | | | | | |
|--|------------------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------|---|-------------------------------------|--------------|--------------------------|-------------------------|----------------------|
| | | B | D | E | %ofYE | F | H | % of | TOTAL DISTRICT PROJECTED | TOTAL COLLEGE PROJECTED | Difference Coll-Dist |
| | | 2nd QTR as of 12/31/20 ACTUAL | 2020-2021 YE BUDGET FINAL | 2020-2021 FY EXPEND FINAL | Budget (E/D) | 2021-2022 CUR BUDGET as of 12/31/21 | 2nd QTR as of 12/31/21 ACTUAL | Bud (H/F) | | | |
| 110000 | TEACHING, REG | 2,324,847 | 6,620,422 | 6,601,746 | 99.7 | 6,601,557 | 2,325,059 | 35.2 | 6,094,474 | 6,609,101 | (514,627) |
| 120000 | NON-TCHNG, REG | 1,791,411 | 3,687,895 | 3,687,881 | 100.0 | 3,796,753 | 2,017,541 | 53.1 | 4,087,876 | 3,785,790 | 302,086 |
| 130000 | TEACHING, HRLY | 2,925,088 | 10,215,845 | 7,452,071 | 72.9 | 11,547,229 | 3,016,958 | 26.1 | 7,774,920 | 7,463,884 | 311,036 |
| 140000 | NON-TCHNG, HRLY | 151,396 | 350,535 | 350,509 | 100.0 | 138,972 | 156,916 | >100 | 344,626 | 373,537 | (28,911) |
| 190000 | MISC-CERTIF SAL | 0 | 1 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL CERTIF SAL | 7,192,742 | 20,874,698 | 18,092,207 | 86.7 | 22,084,511 | 7,516,474 | 34.0 | 18,301,895 | 18,232,312 | 69,583 |
| 200000 | NON-CERTIFCTD SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 210000 | CLASSIFIED, REG | 3,281,161 | 5,246,399 | 6,246,228 | >100 | 5,826,924 | 3,096,361 | 53.1 | 6,356,394 | 6,253,520 | 102,874 |
| 220000 | INSTRL AIDE, REG | 381,339 | 749,678 | 749,669 | 100.0 | 683,712 | 368,936 | 54.0 | 750,567 | 798,922 | (48,355) |
| 230000 | SUB/RELIEF, UNCLSS | 151,146 | 287,791 | 283,127 | 98.4 | 73,933 | 60,525 | 81.9 | 198,513 | 301,728 | (103,215) |
| 240000 | INSTRL AIDE, N-PERM | 7,298 | 79,811 | 79,819 | >100 | 99,915 | 83,260 | 83.3 | 89,347 | 85,063 | 4,284 |
| 290000 | MISC. CLASSIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL CLASSIF SAL | 3,820,944 | 6,363,679 | 7,358,843 | >100 | 6,684,484 | 3,609,083 | 54.0 | 7,394,821 | 7,439,233 | (44,412) |
| 420000 | BOOKS | 0 | 1 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 440000 | INSTRL MEDIA MAT'L | 264 | 19,329 | 7,831 | 40.5 | 56,739 | 16,341 | 28.8 | 37,314 | 7,831 | 29,483 |
| 450000 | SUPPLIES | 21,311 | 39,480 | 38,188 | 96.7 | 104,920 | 37,751 | 36.0 | 42,570 | 38,188 | 4,382 |
| 460000 | BOOKSTORE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 490000 | MISC SUPPL & BKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL PRINT & SUPPL | 21,575 | 58,810 | 46,019 | 78.2 | 161,659 | 54,092 | 33.5 | 79,884 | 46,019 | 33,865 |
| 540000 | INSURANCE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 550000 | UTILIT & HSKPING | 430,378 | 639,793 | 627,158 | 98.0 | 1,205,416 | 653,072 | 54.2 | 1,187,158 | 1,187,158 | 0 |
| 560000 | CONTRACTS & RNTL | 82,376 | 96,264 | 96,247 | 100.0 | 313,766 | 37,323 | 11.9 | 147,298 | 96,247 | 51,051 |
| 570000 | LEGAL, ELECT, AUDIT | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 580000 | OTHER EXPENSE | 108,935 | 439,586 | 273,717 | 62.3 | 802,469 | 178,089 | 22.2 | 477,591 | 273,717 | 203,874 |
| 590000 | MISC OTH EXP | 35,000 | 35,000 | 35,000 | 100.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL OPER EXP | 656,689 | 1,210,643 | 1,032,122 | 85.3 | 2,321,651 | 868,485 | 37.4 | 1,812,047 | 1,557,122 | 254,925 |
| 610000 | SITES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 620000 | BUILDINGS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 640000 | EQUIPMENT | 15,045 | 42,124 | 42,108 | 100.0 | 56,361 | 27,060 | 48.0 | 40,244 | 42,108 | (1,864) |
| 650000 | OTH CAPITAL OUTLY | 4,978 | 7,468 | 7,467 | 100.0 | 14,918 | 4,978 | 33.4 | 14,854 | 7,467 | 7,387 |
| 690000 | MISC. | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL CAPITAL OUTLY | 20,023 | 49,592 | 49,574 | 100.0 | 71,279 | 32,038 | 44.9 | 55,098 | 49,575 | 5,523 |
| 710000 | DEBT SERVICE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 720000 | TUITION TRANSFERS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 730000 | INTERFUND TRANSF | 0 | 29,612 | 29,612 | 100.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 739700 | INTRAFUND beTw locs | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 739800 | INTRAFUND - UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 739900 | INTRAFUND TRANSF | 11,710 | 11,710 | 11,710 | 100.0 | 21,947 | 21,947 | 100.0 | 21,947 | 21,947 | 0 |
| 740000 | REALLOCATION/ADJ | 0 | 0 | (680,155) | <100 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 750000 | LOANS/GRANTS | 0 | 6,069 | 5,679 | 93.6 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 790000 | CONTING/UNALLOC | 0 | 446,164 | 0 | 0.0 | 361,140 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL OTHER | 11,710 | 493,555 | (633,154) | (128.3) | 383,087 | 21,947 | 5.7 | 21,947 | 21,947 | 0 |
| | LESS INTRA/UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| TOTAL UNRESTRICTED w/o Benefits | | 11,723,683 | 29,050,977 | 25,945,611 | 89.31 | 31,706,671 | 12,102,119 | 38.2 | 27,665,691 | 27,346,208 | 319,483 |
| 3x0000 | MISC EMPL BEN | 4,438,116 | 8,575,648 | 9,065,134 | >100 | 9,046,663 | 4,507,116 | 49.8 | 9,086,756 | 8,742,563 | 344,193 |
| TOTAL UNRESTRICTED w/ Benefits | | 16,161,799 | 37,626,625 | 35,010,745 | 93.0 | 40,753,334 | 16,609,235 | 40.8 | 36,752,448 | 36,088,771 | 663,677 |

| | |
|----------------------------|-----------|
| College Projection | 4,664,563 |
| Projected add'l income | 569,121 |
| Updated College Projection | 5,233,684 |
| District Projection | 4,000,886 |

| Expenditure | Jan | Remaining | Winter | Summer | Total |
|-------------|-----------|-----------|--------|---------|---------------|
| July - Dec | SDD ** | Periods | 2022 | 2022 | Projection*** |
| 2,325,059 | 607,434 | 5.0 | | 124,809 | 6,094,474 |
| 2,017,541 | 345,056 | 5.0 | | | 4,087,876 |
| 3,016,958 | 1,266,554 | 5.0 | | 141,408 | 7,774,920 |
| 156,916 | 31,285 | 5.0 | | | 344,626 |
| 0 | 0 | | | | 0 |
| 7,516,474 | 2,250,329 | | | | 18,301,895 |
| 0 | 0 | | | | 0 |
| 3,096,361 | 543,339 | 5.0 | | | 6,356,394 |
| 368,936 | 63,605 | 5.0 | | | 750,567 |
| 60,525 | 22,998 | 5.0 | | | 198,513 |
| 83,260 | 1,015 | 5.0 | | | 89,347 |
| 0 | 0 | | | | 0 |
| 3,609,083 | 630,956 | | | | 7,394,821 |

| Major G/L | July SDD | Aug SDD | Sep SDD | Oct SDD | Nov SDD |
|--------------|------------------|----------------|------------------|------------------|------------------|
| 110000 | 317,473 | 164,540 | 578,450 | 663,746 | 609,092 |
| 120000 | 294,725 | 291,698 | 314,313 | 386,875 | 344,140 |
| 130000 | 468,509 | 345,510 | 454,199 | 733,345 | 590,392 |
| 140000 | 28,095 | 27,781 | 13,795 | 36,737 | 31,765 |
| 190000 | - | - | - | - | - |
| Total | 1,108,803 | 829,529 | 1,360,756 | 1,820,703 | 1,575,389 |
| 210000 | 522,572 | 503,425 | 503,081 | 525,613 | 493,329 |
| 220000 | 58,821 | 59,696 | 64,980 | 57,673 | 64,702 |
| 230000 | 14,936 | 17,226 | 19,415 | 26,130 | 18,727 |
| 240000 | | 8,886 | 23,978 | 25,871 | 23,708 |
| 290000 | - | - | - | - | - |
| Total | 596,329 | 589,234 | 611,453 | 635,287 | 600,466 |
| 3x0000 | 447,620 | 612,124 | 1,170,193 | 769,786 | 725,162 |

| Major G/L | Dec SDD | Jan SDD | Feb SDD | Mar SDD | Apr SDD |
|--------------|------------------|------------------|---------|---------|---------|
| 110000 | 651,334 | 594,096 | | | |
| 120000 | 361,438 | 346,627 | | | |
| 130000 | 634,199 | 1,260,483 | | | |
| 140000 | 32,662 | 117,661 | | | |
| 190000 | | | | | |
| Total | 1,679,634 | 2,318,868 | - | - | - |
| 210000 | 540,100 | 499,671 | | | |
| 220000 | 63,065 | 60,224 | | | |
| 230000 | 7,350 | 11,259 | | | |
| 240000 | 23,278 | 4,193 | | | |
| 290000 | | | | | |
| Total | 633,794 | 575,346 | - | - | - |
| 3x0000 | 760,229 | 782,786 | | | |

| Expenditure | Jan | Remaining | Winter | Summer | Total |
|-------------|---------|-----------|--------|--------|---------------|
| July - Dec | SDD ** | Periods | 2022 | 2022 | Projection*** |
| 4,507,116 | 782,786 | 5.0 | 0 | 46,854 | 9,086,756 |

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10099, 10100, 10101, 10104, 10106, 10107, 10109, 10113, 10114, 10117, 10118, 10119, 10121, 10122, 10130, 10140, 10151, 10152, 10160, 10173, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT
as of December 31, 2021

PIERCE COLLEGE

| Sub GL | Description | 2020-2021 | | | | 2021-2022 | | | | | |
|--------|--|-------------------------------------|---------------------------------|---------------------------------|-----------------|---|-------------------------------------|--------------|-----------------------|----------------------|------------------|
| | | B | D | E | %ofYE | F | H | % of | TOTAL | TOTAL | Difference |
| | | 2nd QTR as of 12/31/20 ACTUAL | 2020-2021 YE BUDGET FINAL | 2020-2021 FY EXPEND FINAL | Budget (E/D) | 2021-2022 CUR BUDGET as of 12/31/21 | 2nd QTR as of 12/31/21 ACTUAL | Bud (H/F) | DISTRICT PROJECTED | COLLEGE PROJECTED | Coll-Dist |
| 110000 | TEACHING, REG | 8,655,030 | 18,197,570 | 20,351,561 | >100. | 18,985,810 | 8,225,208 | 43.3 | 19,803,998 | 19,862,479 | (58,481) |
| 120000 | NON-TEACHING, REG | 3,515,277 | 7,457,696 | 7,369,532 | 98.8 | 7,309,231 | 3,910,500 | 53.5 | 8,015,500 | 5,924,119 | 2,091,381 |
| 130000 | TEACHING, HRLY | 4,932,013 | 14,820,241 | 12,325,807 | 83.2 | 20,909,414 | 5,138,218 | 24.6 | 13,477,375 | 13,677,427 | (200,052) |
| 140000 | NON-TEACHING, HRLY | 106,328 | 291,457 | 354,380 | >100. | 318,153 | 88,391 | 27.8 | 233,065 | 406,786 | (173,721) |
| 190000 | MISC-CERTIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL CERTIF SAL | 17,208,647 | 40,766,964 | 40,401,281 | 99.1 | 47,522,608 | 17,362,316 | 36.5 | 41,529,938 | 39,870,811 | 1,659,127 |
| 200000 | NON-CERTIFCTD SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 210000 | CLASSIFIED, REG | 5,521,914 | 9,228,732 | 10,825,148 | >100. | 9,247,551 | 5,261,011 | 56.9 | 10,565,012 | 9,077,334 | 1,487,678 |
| 220000 | INSTR'L AIDE, REG | 1,118,419 | 2,222,484 | 2,222,475 | 100.0 | 2,236,515 | 1,041,195 | 46.6 | 2,058,651 | 2,085,339 | (26,688) |
| 230000 | SUB/RELIEF, UNCLSS | 101,084 | 150,984 | 141,366 | 93.6 | 63,080 | 73,328 | >100. | 351,836 | 326,897 | 24,939 |
| 240000 | INSTR'L AIDE, N-PERM | 36,569 | 175,425 | 175,733 | >100. | 387,349 | 220,159 | 56.8 | 327,119 | 327,120 | (1) |
| 290000 | MISC. CLASSIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL CLASSIF SAL | 6,777,986 | 11,777,625 | 13,364,722 | >100. | 11,934,495 | 6,595,694 | 55.3 | 13,302,618 | 11,816,690 | 1,485,928 |
| 420000 | BOOKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 440000 | INSTR'L MEDIA MAT'L | 2,990 | 6,484 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 450000 | SUPPLIES | 14,594 | 64,659 | 9,910 | 15.3 | 82,141 | 42,991 | 52.3 | 82,811 | 49,464 | 33,347 |
| 460000 | BOOKSTORE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 490000 | MISC SUPPL & BKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL PRINT & SUPPL | 17,584 | 71,143 | 9,910 | 13.9 | 82,141 | 42,991 | 52.3 | 82,811 | 49,464 | 33,347 |
| 540000 | INSURANCE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 550000 | UTILIT & HSKPING | 690,881 | 2,504,211 | 1,715,346 | 68.5 | 1,535,439 | 499,568 | 32.5 | 990,659 | 990,659 | 0 |
| 560000 | CONTRACTS & RNTL | 4,727 | 79,122 | 54,276 | 68.6 | 142,729 | 29,446 | 20.6 | 98,065 | 54,276 | 43,789 |
| 570000 | LEGAL, ELECT, AUDIT | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 580000 | OTHER EXPENSE | 200,621 | 695,610 | 361,830 | 52.0 | 787,457 | 236,472 | 30.0 | 467,223 | 361,830 | 105,393 |
| 590000 | MISC.OTH EXP | 0 | 2,003,910 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL OPER EXP | 896,229 | 5,282,853 | 2,131,451 | 40.3 | 2,465,625 | 765,487 | 31.0 | 1,555,947 | 1,406,765 | 149,182 |
| 610000 | SITES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 620000 | BUILDINGS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 640000 | EQUIPMENT | 3,288 | 24,157 | 8,686 | 36.0 | 2,803 | 1,234 | 44.0 | 2,666 | 2,666 | 0 |
| 650000 | OTH CAPITAL OUTLY | 0 | 0 | 0 | 0.0 | 28,000 | 0 | 0.0 | 14,777 | 13,495 | 1,282 |
| 690000 | MISC. | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL CAPITAL OUTLY | 3,288 | 24,157 | 8,686 | 36.0 | 30,803 | 1,234 | 4.0 | 17,443 | 16,161 | 1,282 |
| 710000 | DEBT SERVICE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 720000 | TUITION TRANSFERS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 730000 | INTERFUND TRANSF | 100,000 | 100,000 | 100,000 | 100.0 | 0 | 0 | 0.0 | 100,000 | 100,000 | 0 |
| 739700 | INTRAFUND beTw locs | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 739800 | INTRAFUND - UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 739900 | INTRAFUND TRANSF | 34,681 | 34,681 | 34,681 | 100.0 | 35,505 | 35,505 | 100.0 | 35,505 | 35,505 | 0 |
| 740000 | REALLOCATION/ADJ | 0 | 33,283 | (316,017) | (949.5) | 0 | 0 | 0.0 | (1,783,969) | (1,783,969) | 0 |
| 750000 | LOANS/GRANTS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 790000 | CONTING/UNALLOC | 0 | 1,258,137 | 0 | 0.0 | 1,147,743 | 0 | 0.0 | 0 | 0 | 0 |
| | TTL OTHER | 134,681 | 1,426,101 | (181,336) | (12.7) | 1,183,248 | 35,505 | 3.0 | (1,648,464) | (1,648,464) | 0 |
| | LESS INTRA/UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| | TOTAL UNRESTRICTED w/o Benefits | 25,038,416 | 59,348,843 | 55,734,714 | 93.91 | 63,218,920 | 24,803,225 | 39.2 | 54,840,293 | 51,511,427 | 3,328,866 |
| 3x0000 | MISC EMPL BEN | 9,719,569 | 18,588,643 | 19,645,414 | >100. | 17,408,519 | 9,808,610 | 56.3 | 20,185,143 | 20,128,004 | 57,139 |
| | TOTAL UNRESTRICTED w/ Benefits | 34,757,985 | 77,937,486 | 75,380,129 | 96.7 | 80,627,439 | 34,611,835 | 42.9 | 75,025,436 | 71,639,431 | 3,386,005 |

| Expenditure | Jan | Remaining | Winter | Summer | Total |
|-------------|-----------|-----------|--------|---------|---------------|
| July - Dec | SDD ** | Periods | 2022 | 2022 | Projection*** |
| 8,225,208 | 1,888,304 | 5.0 | | 248,967 | 19,803,998 |
| 3,910,500 | 684,167 | 5.0 | | | 8,015,500 |
| 5,138,218 | 2,593,523 | 5.0 | 0 | 245,634 | 13,477,375 |
| 88,391 | 24,112 | 5.0 | | | 233,065 |
| 0 | | | | | 0 |
| 17,362,316 | 5,190,106 | | | | 41,529,938 |
| 0 | | | | | 0 |
| 5,261,011 | 884,000 | 5.0 | | | 10,565,012 |
| 1,041,195 | 169,576 | 5.0 | | | 2,058,651 |
| 73,328 | 46,418 | 5.0 | | | 351,836 |
| 220,159 | 17,827 | 5.0 | | | 327,119 |
| 0 | | | | | 0 |
| 6,595,694 | 1,117,821 | | | | 13,302,618 |

| Major G/L | July SDD | Aug SDD | Sep SDD | Oct SDD | Nov SDD |
|--------------|------------------|------------------|------------------|------------------|------------------|
| 110000 | 723,160 | 406,419 | 1,763,143 | 1,775,493 | 1,894,794 |
| 120000 | 443,980 | 527,783 | 640,571 | 1,043,203 | 662,125 |
| 130000 | 620,895 | 435,191 | 1,049,901 | 1,501,891 | 1,246,619 |
| 140000 | 456 | | 28,279 | 11,887 | 24,263 |
| 190000 | - | - | - | - | - |
| Total | 1,788,490 | 1,369,393 | 3,481,895 | 4,332,474 | 3,827,802 |
| 210000 | 842,610 | 847,309 | 866,054 | 891,115 | 862,130 |
| 220000 | 162,041 | 163,758 | 176,722 | 179,089 | 174,675 |
| 230000 | 26,483 | 32,370 | 25,619 | 41,284 | 33,797 |
| 240000 | 1,861 | 1,453 | 32,893 | 53,737 | 65,127 |
| 290000 | - | - | - | - | - |
| Total | 1,032,996 | 1,044,890 | 1,101,287 | 1,165,225 | 1,135,728 |
| 3x0000 | 1,083,320 | 1,168,678 | 2,515,305 | 1,731,638 | 1,606,804 |

| Major G/L | Dec SDD | Jan SDD | Feb SDD | Mar SDD | Apr SDD |
|--------------|------------------|------------------|---------|---------|---------|
| 110000 | 1,895,817 | 1,888,304 | | | |
| 120000 | 661,936 | 684,167 | | | |
| 130000 | 1,293,189 | 2,593,523 | | | |
| 140000 | 14,378 | 24,112 | | | |
| 190000 | - | - | - | - | - |
| Total | 3,865,320 | 5,190,106 | - | - | - |
| 210000 | 948,268 | 884,000 | | | |
| 220000 | 184,910 | 169,576 | | | |
| 230000 | 54,359 | 46,418 | | | |
| 240000 | 66,187 | 17,827 | | | |
| 290000 | - | - | - | - | - |
| Total | 1,253,724 | 1,117,821 | - | - | - |
| 3x0000 | 1,693,462 | 1,714,914 | | | |

| Expenditure | Jan | Remaining | Winter | Summer | Total |
|-------------|-----------|-----------|--------|--------|---------------|
| July - Dec | SDD ** | Periods | 2022 | 2022 | Projection*** |
| 9,808,610 | 1,714,914 | 5.0 | 0 | 87,050 | 20,185,143 |

| | |
|---------------------|-----------|
| College Projection | 8,988,008 |
| District Projection | 5,602,003 |

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10099, 10100, 10101, 10104, 10106, 10107, 10109, 10113, 10114, 10117, 10118, 10119, 10121, 10122, 10130, 10140, 10151, 10152, 10160, 10173, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT
as of December 31, 2021

LOS ANGELES SOUTHWEST COLLEGE

| Sub GL | Description | 2020-2021 | | | | 2021-2022 | | | | | Difference Coll-Dist | Expenditure July - Dec | Jan SDD ** | Remaining Periods | Winter 2022 | Summer 2022 | Total Projection*** |
|--------|--|-------------------------------------|---------------------------------|---------------------------------|-----------------|---|-------------------------------------|--------------|--------------------------------|-------------------------------|-------------------------|---------------------------|-------------------|----------------------|----------------|----------------|------------------------|
| | | B | D | E | %ofYE | F | H | % of | TOTAL DISTRICT PROJECTED | TOTAL COLLEGE PROJECTED | | | | | | | |
| | | 2nd QTR as of 12/31/20 ACTUAL | 2020-2021 YE BUDGET FINAL | 2020-2021 FY EXPEND FINAL | Budget (E/D) | 2021-2022 CUR BUDGET as of 12/31/21 | 2nd QTR as of 12/31/21 ACTUAL | Bud (H/F) | | | | | | | | | |
| 110000 | TEACHING, REG | 2,460,476 | 6,184,586 | 5,567,360 | 90.0 | 5,456,753 | 1,987,888 | 36.4 | 4,554,636 | 4,533,146 | 21,490 | 1,987,888 | 418,334 | 5.0 | | 56,746 | 4,554,636 |
| 120000 | NON-TCHNG, REG | 1,982,182 | 4,075,237 | 3,839,403 | 94.2 | 4,246,235 | 2,182,718 | 51.4 | 4,277,313 | 4,288,967 | (11,654) | 2,182,718 | 349,099 | 5.0 | | | 4,277,313 |
| 130000 | TEACHING, HRLY | 1,831,466 | 2,593,442 | 4,932,985 | >100. | 3,645,497 | 2,386,481 | 65.5 | 5,936,061 | 6,093,073 | (157,012) | 2,386,481 | 1,219,742 | 5.0 | 0 | 79,837 | 5,936,061 |
| 140000 | NON-TCHNG, HRLY | 185,825 | 303,526 | 459,734 | >100. | 103,000 | 117,351 | >100. | 406,268 | 431,550 | (25,282) | 117,351 | 48,153 | 5.0 | | | 406,268 |
| 190000 | MISC-CERTIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| | TTL CERTIF SAL | 6,459,949 | 13,156,791 | 14,799,482 | >100. | 13,451,485 | 6,674,438 | 49.6 | 15,174,278 | 15,346,736 | (172,458) | 6,674,438 | 2,035,328 | | | | 15,174,278 |
| 200000 | NON-CERTIFCD SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 210000 | CLASSIFIED, REG | 2,829,855 | 5,723,918 | 5,136,828 | 89.7 | 5,950,127 | 2,554,844 | 42.9 | 4,866,118 | 4,810,330 | 55,788 | 2,554,844 | 385,212 | 5.0 | | | 4,866,118 |
| 220000 | INSTR'L AIDE, REG | 330,313 | 667,987 | 666,407 | 99.8 | 804,856 | 215,638 | 26.8 | 310,752 | 478,878 | (168,126) | 215,638 | 15,852 | 5.0 | | | 310,752 |
| 230000 | SUB/RELIEF, UNCLSS | 22,523 | 82,088 | (5,474) | (6.7) | 170,148 | 136,299 | 80.1 | 145,727 | 89,748 | 55,979 | 136,299 | (40,573) | 5.0 | | | 145,727 |
| 240000 | INSTR'L AIDE, N-PERM | 13,029 | 7,133 | 6,167 | 86.5 | 0 | 47,489 | >100. | 145,346 | 0 | 145,346 | 47,489 | 47,857 | 5.0 | | | 145,346 |
| 290000 | MISC. CLASSIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| | TTL CLASSIF SAL | 3,195,720 | 6,481,126 | 5,803,928 | 89.6 | 6,925,131 | 2,954,271 | 42.7 | 5,467,943 | 5,378,956 | 88,987 | 2,954,271 | 408,349 | | | | 5,467,943 |
| 420000 | BOOKS | (44) | 0 | (44) | <100. | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 440000 | INSTR'L MEDIA MAT'L | 0 | 4,500 | 735 | 16.3 | 1,500 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 450000 | SUPPLIES | 4,484 | 163,679 | 29,120 | 17.8 | 216,918 | 28,460 | 13.1 | 109,941 | 109,941 | 0 | 216,918 | 28,460 | 5.0 | | | 109,941 |
| 460000 | BOOKSTORE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 490000 | MISC SUPPL & BKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| | TTL PRINT & SUPPL | 4,440 | 168,179 | 29,811 | 17.7 | 218,418 | 28,460 | 13.0 | 109,941 | 109,941 | 0 | 218,418 | 28,460 | | | | 109,941 |
| 540000 | INSURANCE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 550000 | UTILIT & HSKPING | 468,937 | 1,308,908 | 1,124,085 | 85.9 | 1,342,606 | 984,520 | 73.3 | 1,626,128 | 1,426,205 | 199,923 | 1,342,606 | 984,520 | 5.0 | | | 1,626,128 |
| 560000 | CONTRACTS & RNTL | 109,887 | 636,151 | 280,450 | 44.1 | 763,432 | 224,991 | 29.5 | 629,691 | 629,691 | 0 | 763,432 | 224,991 | 5.0 | | | 629,691 |
| 570000 | LEGAL, ELECT, AUDIT | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 580000 | OTHER EXPENSE | 177,388 | 998,258 | 381,325 | 38.2 | 1,193,306 | 279,257 | 23.4 | 905,887 | 905,887 | 0 | 1,193,306 | 279,257 | 5.0 | | | 905,887 |
| 590000 | MISC OTH EXP | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| | TTL OPER EXP | 756,211 | 2,943,317 | 1,785,860 | 60.7 | 3,299,344 | 1,488,768 | 45.1 | 3,161,706 | 2,961,783 | 199,923 | 3,299,344 | 1,488,768 | | | | 3,161,706 |
| 610000 | SITES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 620000 | BUILDINGS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 640000 | EQUIPMENT | 36,168 | 152,325 | 70,491 | 46.3 | 170,285 | 9,572 | 5.6 | 161,323 | 161,323 | 0 | 170,285 | 9,572 | 5.0 | | | 161,323 |
| 650000 | OTH CAPITAL OUTLY | 73,540 | 182,700 | 88,278 | 48.3 | 392,985 | 23,168 | 5.9 | 202,874 | 202,874 | 0 | 392,985 | 23,168 | 5.0 | | | 202,874 |
| 690000 | MISC. | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| | TTL CAPITAL OUTLY | 109,709 | 335,025 | 158,769 | 47.4 | 563,270 | 32,740 | 5.8 | 364,197 | 364,197 | 0 | 563,270 | 32,740 | | | | 364,197 |
| 710000 | DEBT SERVICE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 720000 | TUITION TRANSFERS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 730000 | INTERFUND TRANSF | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 739700 | INTRAFUND beTw locs | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 739800 | INTRAFUND - UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 739900 | INTRAFUND TRANSF | 0 | 9,946 | 9,946 | 100.0 | 43,980 | 43,980 | 100.0 | 43,980 | 43,980 | 0 | 43,980 | 43,980 | 5.0 | | | 43,980 |
| 740000 | REALLOCATION/ADJ | 0 | 63,047 | (48,603) | (77.1) | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 750000 | LOANS/GRANTS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| 790000 | CONTING/UNALLOC | 0 | 247,626 | 0 | 0.0 | 297,833 | 0 | 0.0 | 0 | 0 | 0 | 297,833 | 0 | 5.0 | | | 297,833 |
| | TTL OTHER | 0 | 320,619 | (38,657) | (12.1) | 341,813 | 43,980 | 12.9 | 43,980 | 43,980 | 0 | 341,813 | 43,980 | | | | 43,980 |
| | LESS INTRA/UNRES | | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | | 0 |
| | TOTAL UNRESTRICTED w/o Benefits | 10,526,029 | 23,405,057 | 22,539,193 | 96.30 | 24,799,461 | 11,222,656 | 45.3 | 24,322,045 | 24,205,593 | 116,452 | 24,322,045 | 24,205,593 | | | | 24,322,045 |
| 3x0000 | MISC EMPL BEN | 3,964,875 | 7,505,257 | 7,544,789 | >100. | 7,227,298 | 3,773,386 | 52.2 | 7,563,902 | 7,605,908 | (42,006) | 3,964,875 | 616,477 | 5.0 | 0 | 24,039 | 7,563,902 |
| | TOTAL UNRESTRICTED w/ Benefits | 14,490,904 | 30,910,314 | 30,083,982 | 97.3 | 32,026,759 | 14,996,042 | 46.8 | 31,885,946 | 31,811,501 | 74,445 | 31,885,946 | 31,811,501 | | | | 31,885,946 |

College Projection \$ 215,258
District Projection \$ 140,813

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10099, 10100, 10101, 10104, 10106, 10107, 10109, 10113, 10114, 10117, 10118, 10119, 10121, 10122, 10130, 10140, 10151, 10152, 10160, 10173, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT
as of December 31, 2021

LOS ANGELES TRADE-TECH COLLEGE

| Sub GL Description | | 2020-2021 | | | | 2021-2022 | | | | | 2021-2022 | | | | | | |
|--------------------|--|--|--------------------------------------|--------------------------------------|--------------------------|--|--|----------------------|--------------------------------|-------------------------------|-------------------------|---------------------------|------------------|----------------------|----------------|-------------------|------------------------|
| | | B 2nd QTR as of 12/31/20 ACTUAL | D 2020-2021 YE BUDGET FINAL | E 2020-2021 FY EXPEND FINAL | %ofYE Budget (E/D) | F 2021-2022 CUR BUDGET as of 12/31/21 | H 2nd QTR as of 12/31/21 ACTUAL | % of Bud (H/F) | TOTAL DISTRICT PROJECTED | TOTAL COLLEGE PROJECTED | Difference Coll-Dist | Expenditure July - Dec | Jan SDD ** | Remaining Periods | Winter 2022 | Summer 2022 | Total Projection*** |
| 110000 | TEACHING, REG | 6,682,934 | 15,086,600 | 15,656,310 | >100. | 14,132,424 | 6,297,106 | 44.6 | 14,801,813 | 15,336,136 | (534,323) | 6,297,106 | 1,378,997 | 5.0 | 230,727 | 14,801,813 | |
| 120000 | NON-TECHNG, REG | 3,104,007 | 5,946,771 | 5,418,495 | 91.1 | 5,867,965 | 3,338,672 | 56.9 | 6,479,410 | 6,713,330 | (233,919) | 3,338,672 | 390,738 | 5.0 | | 6,479,410 | |
| 130000 | TEACHING, HRLY | 4,778,845 | 12,767,723 | 12,028,472 | 94.2 | 20,310,237 | 5,069,269 | 25.0 | 12,347,321 | 12,027,637 | 319,684 | 5,069,269 | 2,502,909 | 5.0 | 275,142 | 12,347,321 | |
| 140000 | NON-TECHNG, HRLY | 71,701 | 158,645 | 250,991 | >100. | 140,064 | 76,963 | 54.9 | 202,947 | 273,316 | (70,369) | 76,963 | 70,984 | 5.0 | | 202,947 | |
| 190000 | MISC-CERTIF SAL | 228,408 | 5,507 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL CERTIF SAL | 14,865,895 | 33,965,246 | 33,354,269 | 98.2 | 40,450,690 | 14,782,010 | 36.5 | 33,831,491 | 34,350,419 | (518,928) | 14,782,010 | 4,343,628 | | | 33,831,491 | |
| 200000 | NON-CERTIFCTD SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 210000 | CLASSIFIED, REG | 5,177,481 | 11,287,768 | 9,845,922 | 87.2 | 10,206,434 | 4,598,195 | 45.1 | 8,951,203 | 9,507,183 | (555,980) | 4,598,195 | 725,501 | 5.0 | | 8,951,203 | |
| 220000 | INSTR'L AIDE, REG | 469,016 | 1,401,277 | 584,811 | 41.7 | 1,109,025 | 569,669 | 51.4 | 1,187,371 | 1,204,439 | (17,068) | 569,669 | 102,950 | 5.0 | | 1,187,371 | |
| 230000 | SUB/RELIEF, UNCLSS | 102,792 | 764,396 | 185,809 | 24.3 | 705,506 | 218,749 | 31.0 | 404,470 | 224,461 | 180,009 | 218,749 | 30,953 | 5.0 | | 404,470 | |
| 240000 | INSTR'L AIDE, N-PERM | 1,057 | 130,215 | 9,886 | 7.6 | 207,732 | 30,552 | 14.7 | 101,868 | 43,037 | 58,831 | 30,552 | 11,886 | 5.0 | | 101,868 | |
| 290000 | MISC. CLASSIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL CLASSIF SAL | 5,750,346 | 13,583,656 | 10,626,429 | 78.2 | 12,228,697 | 5,417,166 | 44.3 | 10,644,912 | 10,979,120 | (334,208) | 5,417,166 | 871,291 | | | 10,644,912 | |
| 420000 | BOOKS | 403 | 1,040 | 0 | 0.0 | 3,300 | 0 | 0.0 | 3,300 | 3,300 | 0 | 403 | 0 | | | 403 | |
| 440000 | INSTR'L MEDIA MATL | 7,613 | 160,340 | 10,818 | 6.7 | 428,970 | 33,927 | 7.9 | 184,120 | 184,120 | 0 | 7,613 | 0 | | | 7,613 | |
| 450000 | SUPPLIES | 108,305 | 861,327 | 304,479 | 35.3 | 938,257 | 206,050 | 22.0 | 697,645 | 697,645 | 0 | 108,305 | 0 | | | 108,305 | |
| 460000 | BOOKSTORE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 490000 | MISC SUPPL & BKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL PRINT & SUPPL | 116,321 | 1,022,707 | 315,297 | 30.8 | 1,370,527 | 239,977 | 17.5 | 885,065 | 885,065 | 0 | 116,321 | 0 | | | 116,321 | |
| 540000 | INSURANCE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 550000 | UTILIT & HSKPING | 448,240 | 1,565,872 | 229,409 | 14.7 | 1,678,386 | 579,384 | 34.5 | 1,507,700 | 882,348 | 625,352 | 448,240 | 0 | | | 448,240 | |
| 560000 | CONTRACTS & RNTL | 20,704 | 320,699 | 23,869 | 7.4 | 537,723 | 97,435 | 18.1 | 522,680 | 522,680 | 0 | 20,704 | 0 | | | 20,704 | |
| 570000 | LEGAL, ELECT, AUDIT | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 580000 | OTHER EXPENSE | 259,173 | 1,855,192 | 811,972 | 43.8 | 2,347,800 | 477,343 | 20.3 | 1,892,924 | 1,892,924 | 0 | 259,173 | 0 | | | 259,173 | |
| 590000 | MISC OTH EXP | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL OPER EXP | 728,116 | 3,741,763 | 1,065,250 | 28.5 | 4,563,909 | 1,154,162 | 25.3 | 3,923,304 | 3,297,952 | 625,352 | 728,116 | 0 | | | 728,116 | |
| 610000 | SITES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 620000 | BUILDINGS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 630000 | LIBRARY BOOKS AND MATERIALS | 636 | 1,179 | 0 | 0.0 | 542 | 0 | 0.0 | 542 | 542 | 0 | 636 | 0 | | | 636 | |
| 640000 | EQUIPMENT | 24,366 | 407,490 | 44,986 | 11.0 | 643,541 | 58,973 | 9.2 | 264,512 | 264,512 | 0 | 24,366 | 0 | | | 24,366 | |
| 650000 | OTH CAPITAL OUTLY | 0 | 142,428 | 4,123 | 2.9 | 212,205 | 62,835 | 29.6 | 212,190 | 212,190 | 0 | 0 | 0 | | | 0 | |
| 690000 | MISC. | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL CAPITAL OUTLY | 25,003 | 551,097 | 49,109 | 8.9 | 856,288 | 121,808 | 14.2 | 477,244 | 477,244 | 0 | 25,003 | 0 | | | 25,003 | |
| 710000 | DEBT SERVICE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 720000 | TUITION TRANSFERS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 730000 | INTERFUND TRANSF | 0 | 0 | 0 | 0.0 | 38,889 | 38,889 | 100.0 | 38,889 | 38,889 | 0 | 0 | 0 | | | 0 | |
| 739700 | INTRAFUND beTw locs | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 739800 | INTRAFUND - UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 739900 | INTRAFUND TRANSF | 28,792 | 46,407 | 46,407 | 100.0 | 28,792 | 28,792 | 100.0 | 28,792 | 28,792 | 0 | 28,792 | 0 | | | 28,792 | |
| 740000 | REALLOCATION/ADJ | 0 | 0 | (401,803) | <100. | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 750000 | LOANS/GRANTS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 790000 | CONTING/UNALLOC | 0 | 2,335,000 | 0 | 0.0 | 1,199,024 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL OTHER | 28,792 | 2,381,407 | (355,396) | (14.9) | 1,266,705 | 67,681 | 5.3 | 67,681 | 67,681 | 0 | 28,792 | 0 | | | 28,792 | |
| | LESS INTRA/UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TOTAL UNRESTRICTED w/o Benefits | 21,514,473 | 55,245,876 | 45,054,958 | 81.55 | 60,736,816 | 21,782,804 | 35.9 | 49,829,697 | 50,057,481 | (227,784) | 21,514,473 | 0 | | | 21,514,473 | |
| 3x0000 | MISC EMPL BEN | 8,052,689 | 15,227,562 | 15,365,603 | >100. | 15,208,131 | 7,982,703 | 52.5 | 15,570,653 | 16,957,434 | (1,386,781) | 8,052,689 | 1,305,482 | 5.0 | 0 | 89,033 | 15,570,653 |
| | TOTAL UNRESTRICTED w/ Benefits | 29,567,162 | 70,473,438 | 60,420,561 | 85.7 | 75,944,947 | 29,765,507 | 39.2 | 65,400,350 | 67,014,914 | (1,614,565) | 29,567,162 | 1,305,482 | 5.0 | 89,033 | 15,570,653 | |

College Projection \$8,930,033
District Projection \$ 10,544,597

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10099, 10100, 10101, 10104, 10106, 10107, 10109, 10113, 10114, 10117, 10118, 10119, 10121, 10122, 10130, 10140, 10151, 10152, 10160, 10173, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT

as of December 31, 2021

LOS ANGELES VALLEY COLLEGE

| Sub GL | Description | 2020-2021 | | | | 2021-2022 | | | | Difference Coll-Dist | Expenditure | Jan | Remaining | Winter | Summer | Total | |
|--------|--|-------------------------------------|---------------------------------|---------------------------------|-----------------|---|-------------------------------------|--------------|-----------------------|----------------------|------------------|------------|-----------|--------|---------|------------|----------------------|
| | | B | D | E | %ofYE | F | H | % of | TOTAL | | | | | | | | TOTAL |
| | | 2nd QTR as of 12/31/20 ACTUAL | 2020-2021 YE BUDGET FINAL | 2020-2021 FY EXPEND FINAL | Budget (E/D) | 2021-2022 CUR BUDGET as of 12/31/21 | 2nd QTR as of 12/31/21 ACTUAL | Bud (H/F) | DISTRICT PROJECTED | | | | | | | | COLLEGE PROJECTED |
| 110000 | TEACHING, REG | 6,409,882 | 16,240,015 | 15,100,294 | 93.0 | 14,617,835 | 6,517,155 | 44.6 | 15,121,104 | 15,209,770 | (88,666) | 6,517,155 | 1,390,548 | 5.0 | 260,661 | 15,121,104 | |
| 120000 | NON-TCHNG, REG | 2,957,784 | 6,511,996 | 5,905,436 | 90.7 | 6,260,894 | 3,083,827 | 49.3 | 6,326,500 | 6,364,860 | (38,360) | 3,083,827 | 540,446 | 5.0 | | 6,326,500 | |
| 130000 | TEACHING, HRLY | 4,964,825 | 13,700,852 | 13,229,014 | 96.6 | 14,192,629 | 6,417,690 | 45.2 | 14,219,098 | 12,046,370 | 2,172,728 | 6,417,690 | 1,453,066 | 5.0 | 348,342 | 14,219,098 | |
| 140000 | NON-TCHNG, HRLY | 148,722 | 457,942 | 483,545 | >100. | 460,923 | 311,090 | 67.5 | 546,161 | 556,980 | (10,819) | 311,090 | 10,071 | 5.0 | | 546,161 | |
| 190000 | MISC-CERTIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL CERTIF SAL | 14,481,214 | 36,910,805 | 34,718,289 | 94.1 | 35,532,281 | 16,329,763 | 46.0 | 36,212,864 | 34,177,980 | 2,034,884 | 16,329,763 | 3,394,130 | | | 36,212,864 | |
| 200000 | NON-CERTFCTD SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 210000 | CLASSIFIED, REG | 4,503,950 | 9,273,992 | 8,713,086 | 94.0 | 9,394,662 | 4,243,564 | 45.2 | 8,391,211 | 8,889,833 | (498,622) | 4,243,564 | 691,275 | 5.0 | | 8,391,211 | |
| 220000 | INSTR'L AIDE, REG | 659,901 | 1,458,484 | 1,360,583 | 93.3 | 1,658,746 | 669,920 | 40.4 | 1,372,219 | 1,433,035 | (60,816) | 669,920 | 117,050 | 5.0 | | 1,372,219 | |
| 230000 | SUB/RELIEF, UNCLSS | 207,531 | 309,864 | 283,108 | 91.4 | 274,918 | 163,514 | 59.5 | 342,568 | 307,192 | 35,376 | 163,514 | 29,842 | 5.0 | | 342,568 | |
| 240000 | INSTR'L AIDE, N-PERM | 85,912 | 344,430 | 252,626 | 73.3 | 364,101 | 177,971 | 48.9 | 315,740 | 324,092 | (8,352) | 177,971 | 22,961 | 5.0 | | 315,740 | |
| 290000 | MISC. CLASSIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL CLASSIF SAL | 5,457,294 | 11,386,770 | 10,609,404 | 93.2 | 11,692,427 | 5,254,970 | 44.9 | 10,421,738 | 10,954,152 | (532,414) | 5,254,970 | 861,128 | | | 10,421,738 | |
| 420000 | BOOKS | 0 | 7,234 | 7,234 | 100.0 | 8,697 | 985 | 11.3 | 7,197 | 7,197 | 0 | 0 | 0 | | | 0 | |
| 440000 | INSTR'L MEDIA MAT'L | 0 | 12,207 | 0 | 0.0 | 12,207 | 0 | 0.0 | 12,000 | 0 | 12,000 | 0 | 0 | | | 12,000 | |
| 450000 | SUPPLIES | 78,900 | 1,125,852 | 299,069 | 26.6 | 792,903 | 254,271 | 32.1 | 517,758 | 517,758 | 0 | 78,900 | 0 | | | 78,900 | |
| 460000 | BOOKSTORE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 490000 | MISC SUPPL & BKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL PRINT & SUPPL | 78,900 | 1,145,293 | 306,302 | 26.7 | 813,807 | 255,256 | 31.4 | 536,955 | 524,955 | 12,000 | 78,900 | 0 | | | 78,900 | |
| 540000 | INSURANCE | 1,423 | 1,423 | 1,423 | 100.0 | 1,423 | 1,423 | 100.0 | 1,423 | 1,423 | 0 | 1,423 | 0 | | | 1,423 | |
| 550000 | UTILIT & HSKPING | 890,297 | 1,972,912 | 1,725,207 | 87.4 | 1,568,122 | 989,195 | 63.1 | 1,995,575 | 1,995,575 | 0 | 890,297 | 0 | | | 890,297 | |
| 560000 | CONTRACTS & RNTL | 13,465 | 639,407 | 55,256 | 8.6 | 678,826 | 134,624 | 19.8 | 409,071 | 268,848 | 140,223 | 13,465 | 0 | | | 13,465 | |
| 570000 | LEGAL, ELECT, AUDIT | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 580000 | OTHER EXPENSE | 179,656 | 2,246,580 | 1,044,405 | 46.5 | 1,496,291 | 208,490 | 13.9 | 1,352,240 | 1,352,240 | 0 | 179,656 | 0 | | | 179,656 | |
| 590000 | MISC OTH EXP | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL OPER EXP | 1,084,841 | 4,860,322 | 2,826,291 | 58.2 | 3,744,662 | 1,333,732 | 35.6 | 3,758,309 | 3,618,086 | 140,223 | 1,084,841 | 0 | | | 1,084,841 | |
| 610000 | SITES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 620000 | BUILDINGS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 640000 | EQUIPMENT | 2,641 | 177,770 | 62,512 | 35.2 | 118,487 | 12,832 | 10.8 | 118,487 | 118,487 | 0 | 2,641 | 0 | | | 2,641 | |
| 650000 | OTH CAPITAL OUTLY | 0 | 33,665 | 12,594 | 37.4 | 12,181 | 2,725 | 22.4 | 12,973 | 12,181 | 792 | 0 | 0 | | | 792 | |
| 690000 | MISC. | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL CAPITAL OUTLY | 2,641 | 211,435 | 75,106 | 35.5 | 130,668 | 15,557 | 11.9 | 131,460 | 130,668 | 792 | 2,641 | 0 | | | 2,641 | |
| 710000 | DEBT SERVICE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 720000 | TUITION TRANSFERS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 730000 | INTERFUND TRANSF | 319,917 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 319,917 | 0 | | | 319,917 | |
| 739700 | INTRAFUND beTw locs | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 739800 | INTRAFUND - UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 739900 | INTRAFUND TRANSF | 479,669 | 484,091 | 484,091 | 100.0 | 535,328 | 535,328 | 100.0 | 535,328 | 535,328 | 0 | 479,669 | 0 | | | 479,669 | |
| 740000 | REALLOCATION/ADJ | 0 | 156,138 | (139,823) | (89.6) | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 750000 | LOANS/GRANTS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| 790000 | CONTING/UNALLOC | 0 | 1,831,371 | 0 | 0.0 | 10,423,153 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TTL OTHER | 799,586 | 2,471,600 | 344,268 | 13.9 | 10,958,481 | 535,328 | 4.9 | 535,328 | 535,328 | 0 | 799,586 | 0 | | | 799,586 | |
| | LESS INTRA/UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 0 | | | 0 | |
| | TOTAL UNRESTRICTED w/o Benefits | 21,904,476 | 56,986,225 | 48,879,660 | 85.77 | 62,872,326 | 23,724,607 | 37.7 | 51,596,654 | 49,941,169 | 1,655,485 | 21,904,476 | 0 | | | 21,904,476 | |
| 3x0000 | MISC EMPL BEN | 7,704,133 | 16,645,042 | 15,544,191 | 93.4 | 12,756,454 | 8,080,710 | 63.3 | 15,447,406 | 15,656,271 | (208,865) | 7,704,133 | 0 | | | 7,704,133 | |
| | TOTAL UNRESTRICTED w/ Benefits | 29,608,609 | 73,631,267 | 64,423,851 | 87.5 | 75,628,780 | 31,805,317 | 42.1 | 67,044,061 | 65,597,440 | 1,446,621 | 29,608,609 | 0 | | | 29,608,609 | |

College Projection \$10,031,340

District Projection \$ 8,584,719

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10099, 10100, 10101, 10104, 10106, 10107, 10109, 10113, 10114, 10117, 10118, 10119, 10121, 10122, 10130, 10140, 10151, 10152, 10160, 10173, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT
as of December 31, 2021

WEST LOS ANGELES COLLEGE

| Sub GL Description | | 2020-2021 | | | | 2021-2022 | | | | Difference Coil-Dist | |
|--|----------------------|-------------------------------------|---------------------------------|---------------------------------|-----------------|---|-------------------------------------|--------------|--------------------------------|-------------------------|-------------------------------|
| | | B | D | E | % of YE | F | H | % of | TOTAL DISTRICT PROJECTED | | TOTAL COLLEGE PROJECTED |
| | | 2nd QTR as of 12/31/20 ACTUAL | 2020-2021 YE BUDGET FINAL | 2020-2021 FY EXPEND FINAL | Budget (E/D) | 2021-2022 CUR BUDGET as of 12/31/21 | 2nd QTR as of 12/31/21 ACTUAL | Bud (H/F) | | | |
| 110000 | TEACHING, REG | 3,867,245 | 9,284,933 | 9,274,349 | 99.9 | 8,988,255 | 3,709,901 | 41.3 | 8,434,529 | 8,236,030 | 198,499 |
| 120000 | NON-TCHNG, REG | 1,914,301 | 3,192,146 | 3,186,017 | 99.8 | 4,863,134 | 1,608,695 | 33.1 | 3,182,745 | 3,185,556 | (2,811) |
| 130000 | TEACHING, HRLY | 4,395,521 | 9,585,162 | 10,739,908 | >100. | 8,260,375 | 4,324,455 | 52.4 | 10,526,502 | 10,267,340 | 259,162 |
| 140000 | NON-TCHNG, HRLY | 200,977 | 665,929 | 655,190 | 98.4 | 238,133 | 337,781 | >100. | 557,780 | 752,080 | (194,300) |
| 190000 | MISC-CERTIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| TTL CERTIF SAL | | 10,378,044 | 22,728,170 | 23,855,465 | >100. | 22,349,897 | 9,980,832 | 44.7 | 22,701,557 | 22,441,006 | 260,551 |
| 200000 | NON-CERTFCTD SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 210000 | CLASSIFIED, REG | 3,600,650 | 6,432,422 | 6,909,754 | >100. | 7,017,550 | 3,445,038 | 49.1 | 6,692,246 | 7,154,395 | (462,149) |
| 220000 | INSTR'L AIDE, REG | 484,478 | 1,045,158 | 1,045,153 | 100.0 | 872,526 | 420,671 | 48.2 | 845,557 | 952,404 | (106,847) |
| 230000 | SUB/RELIEF, UNCLSS | 55,888 | 155,896 | 145,322 | 93.2 | 199,942 | 189,354 | 94.7 | 277,346 | 324,491 | (47,145) |
| 240000 | INSTR'L AIDE, N-PERM | 78,589 | 260,945 | 260,940 | 100.0 | 276,567 | 165,998 | 60.0 | 262,005 | 333,785 | (71,780) |
| 290000 | MISC. CLASSIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| TTL CLASSIF SAL | | 4,219,605 | 7,894,421 | 8,361,169 | >100. | 8,366,585 | 4,221,061 | 50.5 | 8,077,154 | 8,765,075 | (687,921) |
| 420000 | BOOKS | 0 | 21,043 | 0 | 0.0 | 21,043 | 0 | 0.0 | 21,043 | 21,043 | 0 |
| 440000 | INSTR'L MEDIA MAT'L | 0 | 81,454 | 0 | 0.0 | 81,454 | 0 | 0.0 | 81,454 | 81,454 | 0 |
| 450000 | SUPPLIES | 21,615 | 306,112 | 52,121 | 17.0 | 376,531 | 80,568 | 21.4 | 320,679 | 320,679 | 0 |
| 460000 | BOOKSTORE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 490000 | MISC SUPPL & BKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| TTL PRINT & SUPPL | | 21,615 | 408,609 | 52,121 | 12.8 | 479,028 | 80,568 | 16.8 | 423,176 | 423,176 | 0 |
| 540000 | INSURANCE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 550000 | UTILIT & HSKPING | 319,080 | 1,401,659 | 730,793 | 52.1 | 1,421,009 | 710,288 | 50.0 | 1,779,168 | 1,779,168 | 0 |
| 560000 | CONTRACTS & RNTL | 24,276 | 701,394 | 159,603 | 22.8 | 1,120,441 | 56,303 | 5.0 | 2,813,945 | 2,813,945 | 0 |
| 570000 | LEGAL, ELECT, AUDIT | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 580000 | OTHER EXPENSE | 11,073 | 1,142,466 | (102,501) | (9.0) | 1,709,675 | 105,157 | 6.2 | 454,008 | 454,008 | 0 |
| 590000 | MISC OTH EXP | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| TTL OPER EXP | | 354,430 | 3,245,519 | 787,895 | 24.3 | 4,251,125 | 871,747 | 20.5 | 5,047,121 | 5,047,121 | 0 |
| 610000 | SITES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 620000 | BUILDINGS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 640000 | EQUIPMENT | 777 | 83,830 | 7,098 | 8.5 | 102,711 | 6,407 | 6.2 | 242,569 | 242,569 | 0 |
| 650000 | OTH CAPITAL OUTLY | 906 | 20,127 | 3,624 | 18.0 | 22,042 | 906 | 4.1 | 22,042 | 22,042 | 0 |
| 690000 | MISC. | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| TTL CAPITAL OUTLY | | 1,683 | 103,957 | 10,722 | 10.3 | 124,753 | 7,313 | 5.9 | 264,611 | 264,611 | 0 |
| 710000 | DEBT SERVICE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 720000 | TUITION TRANSFERS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 730000 | INTERFUND TRANSF | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 739700 | INTRAFUND beTw locs | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 739800 | INTRAFUND - UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 739900 | INTRAFUND TRANSF | 237,652 | 142,689 | 142,689 | 100.0 | 94,284 | 94,284 | 100.0 | 94,284 | 94,284 | 0 |
| 740000 | REALLOCATION/ADJ | 0 | 110,543 | (209,230) | (189.3) | 0 | 0 | 0.0 | 125,297 | 125,297 | 0 |
| 750000 | LOANS/GRANTS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 |
| 790000 | CONTING/UNALLOC | 0 | 1,206,615 | 0 | 0.0 | 404,702 | 0 | 0.0 | 0 | 0 | 0 |
| TTL OTHER | | 237,652 | 1,459,847 | (66,541) | (4.6) | 498,986 | 94,284 | 18.9 | 219,581 | 219,581 | 0 |
| LESS INTRA/UNRES | | | | | | | | | | | |
| TOTAL UNRESTRICTED w/o Benefits | | 15,213,029 | 35,840,523 | 33,000,832 | 92.08 | 36,070,374 | 15,255,805 | 42.3 | 36,733,199 | 37,160,570 | (427,371) |
| 3x0000 | MISC EMPL BEN | 5,403,449 | 10,097,277 | 10,776,135 | >100. | 8,508,775 | 5,357,898 | 63.0 | 10,819,605 | 10,389,980 | 429,625 |
| TOTAL UNRESTRICTED w/ Benefits | | 20,616,478 | 45,937,800 | 43,776,967 | 95.3 | 44,579,149 | 20,613,704 | 46.2 | 47,552,803 | 47,550,550 | 2,254 |

| Expenditure | Jan | Remaining | Winter | Summer | Total |
|-------------|-----------|-----------|--------|---------|---------------|
| July - Dec | SDD ** | Periods | 2022 | 2022 | Projection*** |
| 3,709,901 | 751,539 | 5.0 | | 215,394 | 8,434,529 |
| 1,608,695 | 262,342 | 5.0 | | | 3,182,745 |
| 4,324,455 | 1,952,047 | 5.0 | | 350,000 | 10,526,502 |
| 337,781 | 36,667 | 5.0 | | | 557,780 |
| 0 | 0 | | | | - |
| 9,980,832 | 3,002,594 | | | | 22,701,557 |
| 0 | 0 | | | | |
| 3,445,038 | 541,201 | 5.0 | | | 6,692,246 |
| 420,671 | 70,814 | 5.0 | | | 845,557 |
| 189,354 | (12,008) | 5.0 | | | 277,346 |
| 165,998 | (13,993) | 5.0 | | | 262,005 |
| 0 | 0 | | | | - |
| 4,221,061 | 586,014 | | | | 8,077,154 |

| Major G/L | July SDD | Aug SDD | Sep SDD | Oct SDD | Nov SDD |
|--------------|------------------|------------------|------------------|------------------|------------------|
| 110000 | 542,915 | 210,542 | 795,275 | 877,507 | 812,374 |
| 120000 | 307,386 | 312,107 | 189,070 | 349,594 | 124,044 |
| 130000 | 740,259 | 536,307 | 582,454 | 1,097,104 | 828,568 |
| 140000 | 132,902 | 91,313 | 37,212 | 100,689 | 66,271 |
| 190000 | - | - | - | - | - |
| Total | 1,723,462 | 1,150,269 | 1,604,011 | 2,424,894 | 1,831,257 |
| 210000 | 564,146 | 559,090 | 550,749 | 556,999 | 528,646 |
| 220000 | 64,480 | 64,533 | 73,095 | 73,082 | 73,123 |
| 230000 | 18,928 | 37,705 | 36,229 | 43,629 | 28,438 |
| 240000 | 6,638 | 5,447 | (8,664) | 66,778 | 46,006 |
| 290000 | - | - | - | - | - |
| Total | 654,192 | 666,776 | 651,410 | 740,488 | 676,213 |
| 3x0000 | 690,745 | 723,220 | 1,337,232 | 914,228 | 760,989 |

| Major G/L | Dec SDD | Jan SDD | Feb SDD | Mar SDD | Apr SDD |
|--------------|------------------|------------------|---------|---------|---------|
| 110000 | 770,045 | 751,539 | | | |
| 120000 | 338,248 | 262,342 | | | |
| 130000 | 865,850 | 1,952,047 | | | |
| 140000 | 71,657 | 36,667 | | | |
| 190000 | - | - | | | |
| Total | 2,045,801 | 3,002,594 | - | - | - |
| 210000 | 590,554 | 541,201 | | | |
| 220000 | 72,358 | 70,814 | | | |
| 230000 | 46,314 | (12,008) | | | |
| 240000 | 52,971 | (13,993) | | | |
| 290000 | - | - | | | |
| Total | 762,198 | 586,014 | - | - | - |
| 3x0000 | 883,113 | 946,634 | | | |

| Expenditure | Jan | Remaining | Winter | Summer | Total |
|-------------|---------|-----------|--------|--------|---------------|
| July - Dec | SDD ** | Periods | 2022 | 2022 | Projection*** |
| 5,357,898 | 946,634 | 5.0 | 0 | 99,509 | 10,819,605 |

| | |
|----------------------------|-------------|
| College Projection | (2,971,401) |
| Projected add'l income | 121,936 |
| Updated College Projection | (2,849,465) |
| District Projection | (2,973,654) |

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10099, 10100, 10101, 10104, 10106, 10107, 10109, 10113, 10114, 10117, 10118, 10119, 10121, 10122, 10130, 10140, 10151, 10152, 10160, 10173, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT

as of December 31, 2021

EDUCATIONAL SERVICE CENTER

| Sub GL | Description | 2020-2021 | | | | 2021-2022 | | | TOTAL BUDGET DEPT PROJECTED | TOTAL ACCT DEPT PROJECTED | Difference Acct-Budget | Expenditure July - Dec | Jan SDD ** | Remaining Periods | Winter 2022 | Summer 2022 | Total Projection*** |
|--|------------------------------|-------------------------------|---------------------------|---------------------------|--------------------|-------------------------------------|-------------------------------|----------------|-----------------------------|---------------------------|------------------------|------------------------|------------------|-------------------|-------------|----------------------|---------------------|
| | | 2nd QTR as of 12/31/20 ACTUAL | 2020-2021 YE BUDGET FINAL | 2020-2021 FY EXPEND FINAL | %ofYE Budget (E/D) | 2021-2022 CUR BUDGET as of 12/31/21 | 2nd QTR as of 12/31/21 ACTUAL | % of Bud (H/F) | | | | | | | | | |
| 110000 | TEACHING, REG | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | 5.0 | | | 0 | |
| 120000 | NON-TCHNG, REG | 1,078,802 | 2,098,113 | 2,378,232 | >100. | 2,012,989 | 1,205,617 | 59.9 | 2,387,856 | 2,497,143 | (109,287) | 1,205,617 | 197,040 | 5.0 | | 2,387,856 | |
| 130000 | TEACHING, HRLY | 34,124 | 0 | 27,122 | >100. | 0 | 51,448 | >100 | 27,122 | 0 | 27,122 | 51,448 | 8,552 | 5.0 | 0 | 0 | 102,763 |
| 140000 | NON-TCHNG, HRLY | (20,710) | 0 | 2,133 | >100. | 0 | 26,855 | >100. | 26,855 | 0 | 26,855 | 26,855 | | 5.0 | | 26,855 | |
| 190000 | MISC-CERTIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| | TTL CERTIF SAL | 1,092,217 | 2,098,113 | 2,407,487 | >100. | 2,012,989 | 1,283,921 | 63.8 | 2,441,834 | 2,497,143 | (55,309) | 1,283,921 | | | | 2,517,475 | |
| 200000 | NON-CERTIFCTD SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 210000 | CLASSIFIED, REG | 13,223,115 | 25,565,844 | 26,315,581 | >100. | 26,975,882 | 13,313,690 | 49.4 | 26,082,177 | 27,031,360 | (949,183) | 13,313,690 | 2,128,081 | 5.0 | | 26,082,177 | |
| 220000 | INSTR'L AIDE, REG | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | 5.0 | | 0 | |
| 230000 | SUB/RELIEF, UNCLSS | 286,859 | 796,477 | 846,757 | >100. | 746,629 | 311,128 | 41.7 | 666,602 | 746,515 | (79,913) | 311,128 | 59,246 | 5.0 | | 666,602 | |
| 240000 | INSTR'L AIDE, N-PERM | 0 | 0 | 524 | >100. | 0 | 2,170 | >100. | 524 | 0 | 524 | 2,170 | 187 | 5.0 | | 3,293 | |
| 290000 | MISC. CLASSIF SAL | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| | TTL CLASSIF SAL | 13,509,974 | 26,362,321 | 27,162,863 | >100. | 27,722,511 | 13,626,988 | 49.2 | 26,749,303 | 27,777,875 | (1,028,572) | 13,626,988 | 2,187,514 | | | 26,752,072.08 | |
| 420000 | BOOKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 440000 | INSTR'L MEDIA MAT'L | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 450000 | SUPPLIES | 57,391 | 322,293 | 164,243 | 51.0 | 438,541 | 21,967 | 5.0 | 250,000 | 250,000 | 0 | 250,000 | | | | 0 | |
| 460000 | BOOKSTORE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 490000 | MISC SUPPL & BKS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| | TTL PRINT & SUPPL | 57,391 | 322,293 | 164,243 | 51.0 | 438,541 | 21,967 | 5.0 | 250,000 | 250,000 | 0 | | | | | 0 | |
| 540000 | INSURANCE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 550000 | UTILIT & HSKPING | 45,775 | 140,602 | 99,520 | 70.8 | 187,811 | 37,698 | 20.1 | 149,281 | 149,281 | 0 | 149,281 | | | | 0 | |
| 560000 | CONTRACTS & RNTL | 144,306 | 986,501 | 212,020 | 21.5 | 1,285,967 | 183,654 | 14.3 | 602,138 | 421,418 | 180,720 | 602,138 | | | | 421,418 | |
| 570000 | LEGAL, ELECT, AUDIT | 0 | 65,396 | 0 | 0.0 | 35,693 | 0 | 0.0 | 35,693 | 35,693 | 0 | 35,693 | | | | 32,865 | |
| 580000 | OTHER EXPENSE | 1,297,057 | 3,074,534 | 1,909,832 | 62.1 | 3,118,240 | 1,245,660 | 39.9 | 2,648,642 | 2,173,764 | 474,878 | 2,648,642 | | | | 50,890 | |
| 590000 | MISC OTH EXP | 0 | 13,000 | 0 | 0.0 | 13,000 | 0 | 0.0 | 13,000 | 13,000 | 0 | 13,000 | | | | 1,455 | |
| | TTL OPER EXP | 1,487,137 | 4,280,033 | 2,221,373 | 51.9 | 4,640,711 | 1,467,011 | 31.6 | 3,448,754 | 2,793,156 | 655,598 | | | | | | |
| 610000 | SITES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 620000 | BUILDINGS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 640000 | EQUIPMENT | 23,597 | 330,853 | 185,386 | 56.0 | 349,759 | 3,777 | 1.1 | 241,002 | 241,002 | 0 | 241,002 | | | | 0 | |
| 650000 | OTH CAPITAL OUTLY | 18,018 | 132,760 | 47,619 | 35.9 | 101,760 | 33,618 | 33.0 | 94,061 | 66,667 | 27,394 | 94,061 | | | | 27,394 | |
| 690000 | MISC. | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| | TTL CAPITAL OUTLY | 41,616 | 463,613 | 233,005 | 50.3 | 451,519 | 37,395 | 8.3 | 335,063 | 307,669 | 27,394 | | | | | | |
| 710000 | DEBT SERVICE | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 720000 | TUITION TRANSFERS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 730000 | INTERFUND TRANSF | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 739700 | INTRAFUND beTw locs | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 739800 | INTRAFUND - UNRES | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 739900 | INTRAFUND TRANSF | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 740000 | REALLOCATION/ADJ | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 750000 | LOANS/GRANTS | 0 | 0 | 0 | 0.0 | 0 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| 790000 | CONTING/UNALLOC | 0 | 723,514 | 0 | 0.0 | 1,833,273 | 0 | 0.0 | 0 | 0 | 0 | 0 | | | | 0 | |
| | TTL OTHER | 0 | 723,514 | 0 | 0.0 | 1,833,273 | 0 | 0.0 | 0 | 0 | 0 | | | | | | |
| | LESS INTRA/UNRES | | | | | | | | | | | | | | | | |
| TOTAL UNRESTRICTED w/o Benefits | | 16,188,334 | 34,249,887 | 32,188,971 | 93.98 | 37,099,544 | 16,437,282 | 44.3 | 33,224,954 | 33,625,843 | (400,889) | | | | | | |
| 3x0000 | MISC EMPL BEN | 6,989,404 | 13,678,841 | 13,739,314 | >100. | 14,063,886 | 7,258,282 | 51.6 | 13,712,710 | 14,962,783 | (1,250,073) | 7,258,282 | 1,075,738 | 5.0 | | 0 | 13,712,710 |
| TOTAL UNRESTRICTED w/ Benefits | | 23,177,739 | 47,928,728 | 45,928,285 | 95.8 | 51,163,430 | 23,695,564 | 46.3 | 46,937,664 | 48,588,626 | (1,650,962) | | | | | | |
| | | | | | | | | | | | Acct Dept Projection | | 2,574,804 | | | | |
| | | | | | | | | | | | Budget Dept Projection | | 4,225,766 | | | | |

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10099, 10100, 10101, 10104, 10106, 10107, 10109, 10113, 10114, 10117, 10118, 10119, 10121, 10122, 10130, 10140, 10151, 10152, 10160, 10173, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

Los Angeles Community College District
2022-23 Proposed Preliminary Budget Allocation Summary

- **The Preliminary Budget Allocation was developed based on the minimum state apportionment funding guarantee to the District of \$675.1 million plus 5.33% COLA, and holds the colleges to their 2016-17 FTES funding levels. It is projected that the State will hold the District harmless by \$78.1 million.**
- In 2019-20, the Board approved a new District Allocation Model that better aligns with the new Student Centered Funding Formula. This formula will be utilized for the Final Budget Allocation; changes in allocation between Preliminary and Final Allocations can be expected.
- **Revenue Assumptions:**
 - Base Revenue projected at \$551.1 million, excluding Education Protection Act (EPA).
 - EPA fund is projected at \$124.0 million.
 - COLA is estimated at 5.33% or \$36.0 million.
 - Nonresident tuition is estimated at \$8.9 million.
 - Lottery revenue is estimated at \$14.5 million.
 - Part-time faculty compensation is estimated at \$2.1 million.
 - State Mandate block grant is estimated at \$2.8 million
 - Interest and RDA pass-through revenue is estimated at \$10.0 million.
 - Dedicated revenue is estimated at \$7.3 million as projected by colleges.
 - Part-time Office Hours is estimated at \$5.3 million.
- **Allocation Assumptions:**
 - Total budget allocations are \$931.7 million.
 - Total college allocations are at \$587.6 million.
 - General Reserve is 6.5% of total projected Unrestricted General Fund, or \$50.4 million
 - Contingency Reserve is established at 3.5% of total projected Unrestricted General Fund revenue, or \$27.1 million. Colleges are required to set aside in their budgets a 1 % reserve. The reserve should only be used for unanticipated emergency events upon the Chancellor’s approval.
 - Deferred Maintenance Fund is established at 2% of projected Unrestricted General Fund or \$15.5 million.
 - ESC allocation (excluding Information Technology) is at \$34.5 million.
 - Information Technology is at \$18.5 million.
 - Centralized Services are funded at \$119.1 million.
 - No distribution of the projected balances at this time.

2022-2023 PRELIMINARY BUDGET
Funds Available for 2022-2023
Unrestricted General Fund

| | 2021-2022 | 2022-2023 |
|---|--|--|
| | FINAL BUDGET (COLA@5.07%, Gr@0.00%) | PRELIMINARY BUDGET (COLA@5.33%, Gr@0.00%) |
| Base (excluding EPA Funds) | 490,781,508 | 551,101,209 |
| EPA Funds | 151,764,144 | 124,021,508 |
| COLA | 32,577,065 | 35,984,041 |
| Growth | 0 | 0 |
| Lottery | 14,361,600 | 14,517,900 |
| Non-Resident | 6,636,400 | 8,914,000 |
| Apprenticeship | 280,466 | 280,466 |
| Part-time Faculty Compensation | 1,831,950 | 2,098,722 |
| On-Going State Mandate Block Grant | 2,812,000 | 2,817,000 |
| Full-Time Faculty Hiring | 4,443,839 | 13,368,234 |
| Part-time Office Hours | 4,256,804 | 5,271,365 |
| Part-Time Faculty Health Benefits | 0 | 22,769 |
| Local | | |
| Interest and RDA Passthrough | 10,000,000 | 10,000,000 |
| Dedicated Revenue | 5,852,241 | 7,303,896 |
| TOTAL INCOME | 725,598,018 | 775,701,110 |
| Fund Balances | | |
| Open Orders | 16,439,955 | 0 |
| Contingency Reserve | 25,395,931 | 27,149,539 |
| General Reserve | 47,163,871 | 50,420,572 |
| Other Fund Balance | 60,375,207 | 78,399,398 |
| Total Fund Balance | 149,374,964 | 155,969,509 |
| TOTAL PROJ FUNDS AVAILABLE | 874,972,983 | 931,670,618 |

**2022-2023 PRELIMINARY BUDGET
 UNRESTRICTED GENERAL FUND**

| | 2021-2022 | 2021-2022 | 2022-2023 |
|-------------------------------|---|--|--------------------|
| | FINAL BUDGET W/ DISTRIBUTED BALANCES | FINAL BUDGET W/O DISTRIBUTED BALANCES | PRELIMINARY BUDGET |
| City | 64,676,965 | 62,920,058 | 68,282,614 |
| East | 135,273,956 | 123,657,138 | 131,909,976 |
| Harbor | 37,868,763 | 35,592,249 | 39,546,280 |
| Mission | 39,674,348 | 37,545,476 | 41,645,993 |
| Pierce | 80,616,476 | 77,286,672 | 83,875,016 |
| Southwest | 32,015,796 | 30,862,314 | 33,484,359 |
| Trade-Tech | 73,135,755 | 65,226,401 | 71,224,908 |
| Valley | 73,267,440 | 65,722,524 | 71,612,977 |
| West | 44,568,186 | 41,917,135 | 46,043,238 |
| College Total | 581,097,685 | 540,729,966 | 587,625,361 |
| Educational Services Center | 32,021,519 | 32,021,519 | 34,533,513 |
| Information Technology | 19,141,911 | 17,141,488 | 18,488,526 |
| Districtwide Services | 120,439,728 | 106,831,142 | 119,096,129 |
| Contingency Reserve | 25,395,931 | 25,395,931 | 27,149,539 |
| General Reserve | 47,163,871 | 47,163,871 | 50,420,572 |
| STRS/PERS Reserve | 11,630,000 | 11,630,000 | 1,330,000 |
| Other District-wide | 2,651,380 | 0 | 0 |
| Van de Kamp Innovation | 2,680,445 | 1,018,604 | 1,018,604 |
| Supplemental Retirement (SRP) | 10,265,763 | 10,265,763 | 4,714,645 |
| Funds for Deferred Maint | 14,511,960 | 14,511,960 | 15,514,022 |
| Undistributed Balance | 7,972,790 | 68,262,738 | 71,779,707 |
| TOTAL | 874,972,983 | 874,972,983 | 931,670,618 |

2022-2023 PRELIMINARY BUDGET

REVENUE ALLOCATION DETAIL

| | Minimum Base Rev | Base Funds Remaining | EPA Funds | Supplemental | Student Success | COLA | SCFF Hold Harmless | Total SCFF Apportionment Allocated | Funds for FT Faculty Hiring | Other State/Local | Apprentice | State Mandate Revenue | Lottery | Non-Resident | Dedicated Revenue | TOTAL REVENUES |
|--------------------------|--------------------|----------------------|--------------------|--------------------|-------------------|-------------------|--------------------|------------------------------------|-----------------------------|-------------------|----------------|-----------------------|-------------------|------------------|-------------------|--------------------|
| City | 14,182,680 | 24,047,017 | 14,979,825 | 13,966,804 | 7,796,118 | 4,232,926 | 4,444,551 | 83,649,921 | 1,722,084 | 865,120 | 0 | 340,248 | 1,781,453 | 2,205,000 | 380,304 | 90,944,130 |
| East | 17,164,963 | 48,342,844 | 32,250,465 | 24,172,471 | 15,475,150 | 8,240,223 | 17,194,904 | 162,841,020 | 1,603,410 | 1,621,933 | 0 | 732,531 | 3,777,767 | 1,400,000 | 1,016,395 | 172,993,056 |
| Harbor | 8,357,561 | 12,690,426 | 7,565,647 | 6,038,138 | 4,400,697 | 2,406,757 | 6,102,450 | 47,561,675 | 901,752 | 505,740 | 0 | 171,845 | 882,163 | 568,000 | 1,229,697 | 51,820,872 |
| Mission | 8,555,791 | 13,231,573 | 7,950,326 | 7,326,048 | 4,583,606 | 2,520,034 | 5,632,836 | 49,800,213 | 1,840,756 | 534,083 | 0 | 180,582 | 923,008 | 497,000 | 256,959 | 54,032,601 |
| Pierce | 12,842,746 | 26,598,069 | 17,653,613 | 15,649,155 | 11,547,270 | 5,070,799 | 10,846,091 | 100,207,743 | 1,310,188 | 959,861 | 0 | 400,981 | 2,066,239 | 1,795,000 | 1,108,529 | 107,848,541 |
| Southwest | 8,483,617 | 9,745,723 | 5,215,013 | 4,787,082 | 2,845,697 | 2,061,693 | 7,603,796 | 40,742,621 | 920,378 | 341,359 | 0 | 118,453 | 606,176 | 90,000 | 714,418 | 43,533,405 |
| Trade-Tech | 12,545,319 | 20,373,181 | 12,908,189 | 10,846,137 | 7,284,898 | 4,264,833 | 16,057,902 | 84,280,458 | 1,369,524 | 758,158 | 280,466 | 293,194 | 1,509,242 | 777,000 | 544,574 | 89,812,616 |
| Valley | 12,383,274 | 23,303,387 | 14,670,112 | 14,707,875 | 8,567,098 | 4,361,205 | 8,191,991 | 86,184,943 | 2,074,642 | 982,674 | 0 | 333,214 | 1,702,983 | 832,000 | 399,110 | 92,509,566 |
| West | 9,320,302 | 17,493,065 | 10,828,318 | 7,719,493 | 5,625,446 | 2,865,825 | 2,781,202 | 56,633,651 | 1,625,495 | 823,928 | 0 | 245,952 | 1,268,869 | 750,000 | 635,306 | 61,983,201 |
| COLLEGE TOTAL | 103,836,253 | 195,825,285 | 124,021,508 | 105,213,202 | 68,125,981 | 35,984,041 | 78,100,487 | 711,902,245 | 13,368,229 | 7,392,856 | 280,466 | 2,817,000 | 14,517,900 | 8,914,000 | 6,285,292 | 765,477,988 |
| Educational Services Ctr | | | | | | | | | | | | | | | | |
| Information Technology | | | | | | | | | | | | | | | | |
| Districtwide Svcs | | | | | | | | | | | | | | | | |
| Contingency Reserve | | | | | | | | | | | | | | | | |
| General Reserve | | | | | | | | | | | | | | | | |
| STRS/PERS Reserve | | | | | | | | | | | | | | | | |
| Other District-wide | | | | | | | | | | | | | | | | |
| Van de Kamp Innovation | | | | | | | | | | | | | | | 1,018,604 | 1,018,604 |
| SRP- Early Retirement | | | | | | | | | | | | | | | | |
| Funds for Def Maint | | | | | | | | | | | | | | | | |
| Undistrib (Projtd Bal) | | | | | | (40,254) | (755,235) | (795,489) | 5 | 10,000,000 | | | | | | 9,204,518 |
| TOTAL | 103,836,253 | 195,825,285 | 124,021,508 | 105,213,202 | 68,125,981 | 35,984,041 | 78,100,487 | 711,106,756 | 13,368,234 | 17,392,856 | 280,466 | 2,817,000 | 14,517,900 | 8,914,000 | 7,303,896 | 775,701,110 |

ASSESSMENT AND ADJUSTMENT DETAIL

| | TOTAL REVENUES | Assessment | SRP | Faculty Overbase | Centrl at Colleges | PERS/STRS Contingency | BUD ALLOC w/o Balances | Balances | Balances Held Back | Budget For Open Orders | BUDGET ALLOC before Debt ovmt | Debt Repay | BUDGET ALLOCATION |
|--------------------------|--------------------|----------------------|--------------------|------------------|--------------------|-----------------------|------------------------|--------------------|--------------------|------------------------|-------------------------------|------------|--------------------|
| City | 90,944,130 | (23,121,376) | (712,174) | 20,640 | 0 | 1,151,394 | 68,282,614 | 0 | 0 | 0 | 68,282,614 | 0 | 68,282,614 |
| East | 172,993,056 | (42,479,347) | (530,967) | 68,800 | 0 | 1,858,434 | 131,909,976 | 0 | 0 | 0 | 131,909,976 | 0 | 131,909,976 |
| Harbor | 51,820,872 | (12,433,613) | (471,955) | 10,320 | 0 | 620,656 | 39,546,280 | 0 | 0 | 0 | 39,546,280 | 0 | 39,546,280 |
| Mission | 54,032,601 | (12,922,054) | (287,613) | 41,280 | 106,166 | 675,613 | 41,645,993 | 0 | 0 | 0 | 41,645,993 | 0 | 41,645,993 |
| Pierce | 107,848,541 | (24,809,502) | (400,796) | 0 | 0 | 1,236,773 | 83,875,016 | 0 | 0 | 0 | 83,875,016 | 0 | 83,875,016 |
| Southwest | 43,533,405 | (10,187,381) | (406,324) | 10,320 | 0 | 534,339 | 33,484,359 | 0 | 0 | 0 | 33,484,359 | 0 | 33,484,359 |
| Trade-Tech | 89,812,616 | (19,913,280) | (497,557) | 777,096 | 0 | 1,046,033 | 71,224,908 | 0 | 0 | 0 | 71,224,908 | 0 | 71,224,908 |
| Valley | 92,509,566 | (21,881,758) | (407,721) | 39,216 | 162,172 | 1,191,502 | 71,612,977 | 0 | 0 | 0 | 71,612,977 | 0 | 71,612,977 |
| West | 61,983,201 | (16,356,613) | (399,617) | 48,160 | 0 | 768,107 | 46,043,238 | 0 | 0 | 0 | 46,043,238 | 0 | 46,043,238 |
| COLLEGE TOTAL | 765,477,988 | (184,104,924) | (4,114,724) | 1,015,832 | 268,338 | 9,082,851 | 587,625,361 | 0 | 0 | 0 | 587,625,361 | 0 | 587,625,361 |
| Educational Services Ctr | 0 | 34,194,998 | (422,999) | | | 761,514 | 34,533,513 | 0 | | 0 | 34,533,513 | | 34,533,513 |
| Information Technology | 0 | 18,305,765 | (68,987) | | | 251,748 | 18,488,526 | 0 | | 0 | 18,488,526 | | 18,488,526 |
| Districtwide Svcs | 0 | 119,364,467 | | | (268,338) | | 119,096,129 | 0 | | 0 | 119,096,129 | | 119,096,129 |
| Contingency Reserve | 0 | 2,673,489 | (107,936) | (1,015,832) | | 203,887 | 1,753,608 | 25,395,931 | | | 27,149,539 | | 27,149,539 |
| General Reserve | 0 | 3,256,701 | | | | | 3,256,701 | 47,163,871 | | | 50,420,572 | | 50,420,572 |
| STRS/PERS Reserve | 0 | | | | | 1,330,000 | 1,330,000 | | | | 1,330,000 | | 1,330,000 |
| Other District-wide | 0 | 0 | | | | | 0 | 0 | | 0 | 0 | | 0 |
| Van de Kamp Innovation | 1,018,604 | | | | | | 1,018,604 | 0 | | 0 | 1,018,604 | | 1,018,604 |
| SRP- Early Retirement | 0 | | 4,714,645 | | | | 4,714,645 | | | | 4,714,645 | | 4,714,645 |
| Funds for Def Maint | 0 | 15,514,022 | | | | | 15,514,022 | 0 | | | 15,514,022 | | 15,514,022 |
| Undistrib (Projtd Bal) | 9,204,518 | (9,204,518) | | | | | 0 | 71,779,707 | 0 | | 71,779,707 | | 71,779,707 |
| TOTAL | 775,701,110 | 0 | 0 | 0 | 0 | 11,630,000 | 787,331,110 | 144,339,509 | 0 | 0 | 931,670,618 | 0 | 931,670,618 |

2022-2023 PRELIMINARY BUDGET
TOTAL UNRESTRICTED GENERAL FUND REVENUES

| | Base Allocation (less EPA Funds) | EPA Funds | Supplemental | Student Success | Hold Harmless | COLA | Total SCFF Apportionment Generated | Funds for FT Faculty Hiring | Apprenticeship | Non-Resident | Dedicated | Lottery | Interest/Other State | On-Going State Mandate Block Grant | TOTAL REVENUE |
|--------------------|----------------------------------|--------------------|--------------------|-------------------|-------------------|-------------------|------------------------------------|-----------------------------|----------------|------------------|------------------|-------------------|----------------------|------------------------------------|--------------------|
| CITY | 37,047,744 | 14,979,825 | 13,966,804 | 7,796,118 | 4,444,551 | 4,232,926 | 82,467,967 | 1,722,084 | 0 | 2,205,000 | 380,304 | 1,781,453 | 865,120 | 340,248 | 89,762,176 |
| EAST | 72,342,992 | 32,250,465 | 24,172,471 | 15,475,150 | 17,194,904 | 8,240,223 | 169,676,204 | 1,603,410 | 0 | 1,400,000 | 1,016,395 | 3,777,767 | 1,621,933 | 732,531 | 179,828,240 |
| HARBOR | 19,891,064 | 7,565,647 | 6,038,138 | 4,400,697 | 6,102,450 | 2,406,757 | 46,404,752 | 901,752 | 0 | 568,000 | 1,229,697 | 882,163 | 505,740 | 171,845 | 50,663,949 |
| MISSION | 20,677,198 | 7,950,326 | 7,326,048 | 4,583,606 | 5,632,836 | 2,520,034 | 48,690,047 | 1,840,756 | 0 | 497,000 | 256,959 | 923,008 | 534,083 | 180,582 | 52,922,435 |
| PIERCE | 39,893,352 | 17,653,613 | 15,649,155 | 11,547,270 | 10,846,091 | 5,070,799 | 100,660,281 | 1,310,188 | 0 | 1,795,000 | 1,108,529 | 2,066,239 | 959,861 | 400,981 | 108,301,079 |
| SOUTHWEST | 15,870,607 | 5,215,013 | 4,787,082 | 2,845,697 | 7,603,796 | 2,061,693 | 38,383,888 | 920,378 | 0 | 90,000 | 714,418 | 606,176 | 341,359 | 118,453 | 41,174,672 |
| TRADE-TECH | 31,170,753 | 12,908,189 | 10,846,137 | 7,284,898 | 16,057,902 | 4,264,833 | 82,532,711 | 1,369,524 | 280,466 | 777,000 | 544,574 | 1,509,242 | 758,158 | 293,194 | 88,064,869 |
| VALLEY | 35,748,557 | 14,670,112 | 14,707,875 | 8,567,098 | 8,191,991 | 4,361,205 | 86,246,838 | 2,074,642 | 0 | 832,000 | 399,110 | 1,702,983 | 982,674 | 333,214 | 92,571,461 |
| WEST | 27,019,273 | 10,828,318 | 7,719,493 | 5,625,446 | 2,781,202 | 2,865,825 | 56,839,556 | 1,625,495 | 0 | 750,000 | 635,306 | 1,268,869 | 823,928 | 245,952 | 62,189,106 |
| UNDISTRIB/OTHER DW | 0 | 0 | 0 | 0 | (755,235) | (40,254) | (795,489) | 5 | 0 | 0 | 0 | 0 | 10,000,000 | 0 | 9,204,516 |
| ESC/INFO TECH/VDK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,018,604 | 0 | 0 | 0 | 1,018,604 |
| TOTAL | 299,661,539 | 124,021,508 | 105,213,202 | 68,125,981 | 78,100,487 | 35,984,041 | 711,106,757 | 13,368,234 | 280,466 | 8,914,000 | 7,303,896 | 14,517,900 | 17,392,856 | 2,817,000 | 775,701,110 |

2022-2023 EDUCATION PROTECTION ACT (EPA)*

FUNDS DISTRIBUTION

| COLLEGE | TOTAL STATE FTES | % OF TOTAL | TOTAL EPA FUNDS |
|--------------|------------------|---------------|----------------------|
| City | 10,530 | 12.1% | \$14,979,825 |
| East | 22,671 | 26.0% | \$32,250,465 |
| Harbor | 5,318 | 6.1% | \$7,565,647 |
| Mission | 5,589 | 6.4% | \$7,950,326 |
| Pierce | 12,410 | 14.2% | \$17,653,613 |
| Southwest | 3,666 | 4.2% | \$5,215,013 |
| Trade-Tech | 9,074 | 10.4% | \$12,908,189 |
| Valley | 10,313 | 11.8% | \$14,670,112 |
| West | 7,612 | 8.7% | \$10,828,318 |
| TOTAL | 87,184 | 100.0% | \$124,021,508 |

*Funds to be restricted in the Education Protection Act (EPA) and cannot be used for salaries and benefits of administrators or any administrative costs.

MINIMUM BASE FUNDING

Revised M&O Cost based on FY 2019-20

| | City | East | Harbor | Mission | Pierce | S-west | Trade-Tech | Valley | West | Total |
|---|---------------------|---------------------|--------------------|--------------------|---------------------|--------------------|---------------------|---------------------|--------------------|----------------------|
| Annual Salary ^[1] | | | | | | | | | | |
| President | 262,234 | 262,234 | 262,234 | 262,234 | 262,234 | 262,234 | 262,234 | 262,234 | 262,234 | 2,360,106 |
| Academic Affairs VP | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 1,793,570 |
| Student Services VP | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 1,793,570 |
| Administrative Services VP | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 199,286 | 1,793,570 |
| Director of College Facilities | 152,612 | 152,612 | 152,612 | 152,612 | 152,612 | 152,612 | 152,612 | 152,612 | 152,612 | 1,373,505 |
| Institutional Research Dean | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 1,427,904 |
| Total Funding for Presidents and VPs | \$1,171,358 | \$1,171,358 | \$1,171,358 | \$1,171,358 | \$1,171,358 | \$1,171,358 | \$1,171,358 | \$1,171,358 | \$1,171,358 | \$10,542,225 |
| <i>Estimated Benefits for Presidents/VPs/DCF/Dean Deans</i> | 453,199 | 453,199 | 453,199 | 453,199 | 453,199 | 453,199 | 453,199 | 453,199 | 453,199 | 4,078,791 |
| Current Number of Deans funded from 10100 ⁽⁴⁾ | 6.4 | 12.9 | 7.0 | 4.2 | 9.0 | 5.0 | 8.0 | 6.0 | 5.2 | 63.6 |
| FTE Faculty (Credit Instruction) ⁽⁵⁾ | 278 | 528 | 160 | 162 | 363 | 122 | 287 | 315 | 221 | 2,436 |
| FTES (Students) ⁽⁶⁾ | 11,081 | 24,981 | 5,578 | 6,719 | 14,079 | 4,533 | 11,299 | 12,000 | 8,523 | 98,792 |
| Number of Faculty per Dean | 43 | 41 | 23 | 39 | 40 | 24 | 36 | 52 | 43 | 38 |
| Number of FTES per Dean | 1,731 | 1,944 | 797 | 1,619 | 1,564 | 907 | 1,412 | 2,000 | 1,639 | 1,553 |
| Proposed Number of Deans (per Total # of FTES) | 7 | 16 | 4 | 4 | 9 | 3 | 7 | 8 | 5 | 64 |
| Proposed Number of Deans (per Total # of FTEF) | 7 | 14 | 4 | 4 | 9 | 3 | 7 | 8 | 6 | 64 |
| Proposed Number of Deans ⁽⁷⁾ | 8 | 12 | 4 | 4 | 8 | 4 | 8 | 8 | 4 | 60 |
| Dean Salary ⁽¹⁾ | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 | 158,656 |
| Total Funding for Deans Position | \$ 1,269,248 | \$ 1,903,872 | \$ 634,624 | \$ 634,624 | \$ 1,269,248 | \$ 634,624 | \$ 1,269,248 | \$ 1,269,248 | \$ 634,624 | 9,519,358 |
| <i>Estimated Benefits for Deans⁽³⁾</i> | 417,709 | 626,564 | 208,855 | 208,855 | 417,709 | 208,855 | 417,709 | 417,709 | 208,855 | 3,132,821 |
| M&O Costs by Square Footage | | | | | | | | | | |
| Gross Square Footage ⁽⁸⁾ | 1,059,642 | 1,268,117 | 574,068 | 593,390 | 929,035 | 586,355 | 900,044 | 884,249 | 667,909 | 7,462,809 |
| Average Cost per sq.ft. ⁽²⁾ | \$10.26 | \$10.26 | \$10.26 | \$10.26 | \$10.26 | \$10.26 | \$10.26 | \$10.26 | \$10.26 | \$10.26 |
| Total funding for M&O Costs | \$10,871,166 | \$13,009,970 | \$5,889,525 | \$6,087,755 | \$9,531,232 | \$6,015,581 | \$9,233,805 | \$9,071,760 | \$6,852,267 | \$76,563,060 |
| Total Proposed Minimum Base Funding | \$14,182,680 | \$17,164,963 | \$8,357,561 | \$8,555,791 | \$12,842,746 | \$8,483,617 | \$12,545,319 | \$12,383,274 | \$9,320,302 | \$103,836,254 |

[1] Source*: Salary schedule (top step) - for Presidents (\$21,353) plus auto allowance (\$500) totals to \$21,853 per month; for Academic Affairs and Student Services VPs (\$16,607); Administrative Services VP (\$16,607); Director of College Facilities (\$12,718); Dean (\$13,221).

[2] Average Cost per sq.ft. is based on the average cost for all colleges, and not by individual college.

[3] Benefits are estimated based on FY 2020-21 rates - 52.15% for classified (Administrative Services VP and Director of College Facilities); and 32.91% for certificated (Presidents, other VPs and Deans).

[4] Current Number of Deans is based on the result of a college survey conducted in August 2021.

[5] FTE Faculty (Credit Instruction) is based on the Report WSCH Trends And Staffing Patterns By College in the Fall 2019 Data book as reported by the Office of Attendance Accounting.

[6] FTES (Students) is based on the 2019-20 Annual FTES report, including Credit, Non-Credit and Enhanced Non-Credit FTES, as reported by the Office of Attendance Accounting.

[7] Proposed Number of Deans is 4 for small colleges (FTES < 10,000 - H,M,S,W); 8 for medium (FTES < 20,000 - C,P,T,V); and 12 for large (FTES > 20,000 - E).

[8] Source: Data for M&O Costs and Gross Square Footage for FY 2019-20 is based on data from the Fusion Space Inventory Report.

Student Centered Funding Formula Calculated Revenue

| Location | Base | Supplemental | Student Success | Total Calculated SCFF Revenue |
|------------------------------|--------------------|---------------------|------------------------|--------------------------------------|
| City | 52,027,569 | 13,966,804 | 7,796,118 | 73,790,490 |
| East | 104,593,457 | 24,172,471 | 15,475,150 | 144,241,078 |
| Harbor | 27,456,711 | 6,038,138 | 4,400,697 | 37,895,545 |
| Mission | 28,627,524 | 7,326,048 | 4,583,606 | 40,537,178 |
| Pierce | 57,546,965 | 15,649,155 | 11,547,270 | 84,743,391 |
| Southwest | 21,085,620 | 4,787,082 | 2,845,697 | 28,718,399 |
| Trade-Tech | 44,078,942 | 10,846,137 | 7,284,898 | 62,209,977 |
| Valley | 50,418,669 | 14,707,875 | 8,567,098 | 73,693,642 |
| West | 37,847,591 | 7,719,493 | 5,625,446 | 51,192,529 |
| Adjustment for hold harmless | | | | |
| Total | 423,683,047 | 105,213,202 | 68,125,981 | 597,022,229 |

Base Allocation Revenue (FTES + Basic Allocation)

| | Basic Allocation | 3-Year Average Credit | Special Admit Credit | Incarcerated | CDCP | Noncredit | Total Calculated Base | % of Base Allocation |
|--------------|-------------------|-----------------------|----------------------|--------------|-------------------|------------------|-----------------------|----------------------|
| City | 4,959,046 | 37,534,094 | 3,858,493 | - | 5,625,304 | 50,631 | 52,027,569 | 12.3% |
| East | 5,667,482 | 84,825,028 | 4,600,114 | - | 8,195,836 | 1,304,997 | 104,593,457 | 24.7% |
| Harbor | 4,250,609 | 20,199,355 | 2,220,490 | - | 660,778 | 125,479 | 27,456,711 | 6.5% |
| Mission | 4,250,609 | 20,362,968 | 2,564,039 | - | 780,409 | 669,498 | 28,627,524 | 6.8% |
| Pierce | 4,959,046 | 45,906,655 | 3,253,560 | - | 36,433 | 3,391,271 | 57,546,965 | 13.6% |
| Southwest | 4,250,609 | 11,978,701 | 1,579,643 | - | 3,275,524 | 1,143 | 21,085,620 | 5.0% |
| Trade-Tech | 4,250,609 | 34,038,614 | 1,511,417 | - | 4,161,141 | 117,161 | 44,078,942 | 10.4% |
| Valley | 4,959,046 | 38,207,884 | 3,492,793 | - | 3,630,268 | 128,678 | 50,418,669 | 11.9% |
| West | 4,250,609 | 28,210,987 | 2,360,308 | - | 2,999,964 | 25,723 | 37,847,591 | 8.9% |
| Total | 41,797,666 | 321,264,285 | 25,440,857 | - | 29,365,659 | 5,814,580 | 423,683,047 | |

Paid FTES Workload Measures

| | 3-Year Average Credit | Special Admit Credit | Incarcerated | CDCP | Noncredit |
|--------------|-----------------------|----------------------|--------------|--------------|--------------|
| City | 8,911 | 653 | - | 952 | 14 |
| East | 20,138 | 779 | - | 1,387 | 367 |
| Harbor | 4,795 | 376 | - | 112 | 35 |
| Mission | 4,834 | 434 | - | 132 | 188 |
| Pierce | 10,898 | 551 | - | 6 | 955 |
| Southwest | 2,844 | 267 | - | 555 | 0 |
| Trade-Tech | 8,081 | 256 | - | 704 | 33 |
| Valley | 9,071 | 591 | - | 615 | 36 |
| West | 6,697 | 400 | - | 508 | 7 |
| Total | 76,269 | 4,307 | - | 4,971 | 1,637 |

| | | | | | |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| FTES Funding Rates | \$ 4,212.26 | \$ 5,906.97 | \$ 5,906.97 | \$ 5,906.97 | \$ 3,552.03 |
|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|

Multi District Basic Allocation Rates

| Category | Range | Rate |
|----------|-----------------|-----------|
| small | <10,000 | 4,250,609 |
| medium | 10,000 - 19,999 | 4,959,046 |
| large | >=20,000 | 5,667,482 |

Base Funds Remaining

| Adjustment to FTES Base | |
|-------------------------------------|--------------------|
| Description | Amount |
| Minimum Base | 103,836,254 |
| EPA | 124,021,508 |
| Base Distributed to Colleges | 227,857,762 |

| Calculation of Base Funds Remaining | |
|---|--------------------|
| Total Base Allocation | 423,683,047 |
| Less: Base Revenue to Colleges ^[1] | (227,857,762) |
| FTES Base Funds Remaining | 195,825,285 |

Distribution of Base Remaining

| | % of Base | Funds |
|--------------|-----------|--------------------|
| City | 12.3% | 24,047,017 |
| East | 24.7% | 48,342,844 |
| Harbor | 6.5% | 12,690,426 |
| Mission | 6.8% | 13,231,573 |
| Pierce | 13.6% | 26,598,069 |
| Southwest | 5.0% | 9,745,723 |
| Trade-Tech | 10.4% | 20,373,181 |
| Valley | 11.9% | 23,303,387 |
| West | 8.9% | 17,493,065 |
| Total | | 195,825,285 |

[1] Distributed using different methodology

2021-22 FTES Workload Measures *

| | Credit w/o Special Admit | Special Admit | Incarcerated | Total Credit | CDCP | Noncredit | Total FTES |
|--------------|--------------------------|---------------|--------------|---------------|--------------|--------------|---------------|
| City | 8,911 | 653 | - | 9,564 | 952 | 14 | 10,530 |
| East | 20,138 | 779 | - | 20,916 | 1,387 | 367 | 22,671 |
| Harbor | 4,795 | 376 | - | 5,171 | 112 | 35 | 5,318 |
| Mission | 4,834 | 434 | - | 5,268 | 132 | 188 | 5,589 |
| Pierce | 10,898 | 551 | - | 11,449 | 6 | 955 | 12,410 |
| Southwest | 2,844 | 267 | - | 3,111 | 555 | 0 | 3,666 |
| Trade-Tech | 8,081 | 256 | - | 8,337 | 704 | 33 | 9,074 |
| Valley | 9,071 | 591 | - | 9,662 | 615 | 36 | 10,313 |
| West | 6,697 | 400 | - | 7,097 | 508 | 7 | 7,612 |
| Total | 76,269 | 4,307 | - | 80,576 | 4,971 | 1,637 | 87,184 |

* FY2020-21 ANNUAL FTES

Calculation of 3 Year Credit Average

| | Total Credit | | | Special Admit & Incarcerated Credit | | | Credit w/o Special Admit or Incarcerated | | | 3 yr average |
|--------------|---------------|---------------|------------------------|-------------------------------------|--------------|--------------|--|---------------|---------------|---------------|
| | 2020-21 | 2021-22 | 2022-23 ^[1] | 2020-21 | 2021-22 | 2022-23 [1] | 2020-21 | 2021-22 | 2022-23 [1] | |
| City | 9,564 | 9,564 | 9,564 | 653 | 653 | 653 | 8,911 | 8,911 | 8,911 | 8,911 |
| East | 20,916 | 20,916 | 20,916 | 779 | 779 | 779 | 20,138 | 20,138 | 20,138 | 20,138 |
| Harbor | 5,171 | 5,171 | 5,171 | 376 | 376 | 376 | 4,795 | 4,795 | 4,795 | 4,795 |
| Mission | 5,268 | 5,268 | 5,268 | 434 | 434 | 434 | 4,834 | 4,834 | 4,834 | 4,834 |
| Pierce | 11,449 | 11,449 | 11,449 | 551 | 551 | 551 | 10,898 | 10,898 | 10,898 | 10,898 |
| Southwest | 3,111 | 3,111 | 3,111 | 267 | 267 | 267 | 2,844 | 2,844 | 2,844 | 2,844 |
| Trade-Tech | 8,337 | 8,337 | 8,337 | 256 | 256 | 256 | 8,081 | 8,081 | 8,081 | 8,081 |
| Valley | 9,662 | 9,662 | 9,662 | 591 | 591 | 591 | 9,071 | 9,071 | 9,071 | 9,071 |
| West | 7,097 | 7,097 | 7,097 | 400 | 400 | 400 | 6,697 | 6,697 | 6,697 | 6,697 |
| Total | 80,576 | 80,576 | 80,576 | 4,307 | 4,307 | 4,307 | 76,269 | 76,269 | 76,269 | 76,269 |

^[1] Projected using 2021-22 P1 data

Supplemental Allocation

Supplemental - Revenue

| | AB 540 Totals | Pell Grant Totals | CA Promise Grant Students Totals | Subtotal | % of Total | Unallocated Adj | Total Supplemental |
|-----------------------------------|------------------|-------------------|----------------------------------|--------------------|------------|-----------------|--------------------|
| <i>rates</i> | \$ 996.06 | \$ 996.06 | \$ 996.06 | | | | |
| City | 922,355 | 4,534,082 | 8,510,367 | 13,966,804 | 13% | - | 13,966,804 |
| East | 1,284,922 | 7,725,469 | 15,162,080 | 24,172,471 | 23% | - | 24,172,471 |
| Harbor | 343,642 | 1,896,505 | 3,797,991 | 6,038,138 | 6% | - | 6,038,138 |
| Mission | 523,929 | 2,221,222 | 4,580,896 | 7,326,048 | 7% | - | 7,326,048 |
| Pierce | 1,021,961 | 4,990,279 | 9,636,915 | 15,649,155 | 15% | - | 15,649,155 |
| Southwest | 209,173 | 1,585,733 | 2,992,175 | 4,787,082 | 5% | - | 4,787,082 |
| Trade-Tech | 840,678 | 3,304,939 | 6,700,520 | 10,846,137 | 10% | - | 10,846,137 |
| Valley | 1,057,820 | 4,636,676 | 9,013,380 | 14,707,875 | 14% | - | 14,707,875 |
| West | 450,221 | 2,230,186 | 5,039,086 | 7,719,493 | 7% | - | 7,719,493 |
| Total District | 6,654,701 | 33,125,091 | 65,433,410 | 105,213,202 | | - | 105,213,202 |
| Total State ^[1] | 6,654,701 | 33,125,091 | 65,433,410 | 105,213,202 | | | |

| | |
|------------------------------------|---|
| Difference between State and LACCD | - |
|------------------------------------|---|

Supplemental Workload Measures ^[1]

| | AB 540 Totals | Pell Grant Totals | Promise Grant Students Totals |
|-----------------------|---------------|-------------------|-------------------------------|
| City | 926 | 4,552 | 8,544 |
| East | 1,290 | 7,756 | 15,222 |
| Harbor | 345 | 1,904 | 3,813 |
| Mission | 526 | 2,230 | 4,599 |
| Pierce | 1,026 | 5,010 | 9,675 |
| Southwest | 210 | 1,592 | 3,004 |
| Trade-Tech | 844 | 3,318 | 6,727 |
| Valley | 1,062 | 4,655 | 9,049 |
| West | 452 | 2,239 | 5,059 |
| Unallocated | - | 3 | 3 |
| Total District | 6,681 | 33,259 | 65,695 |
| Total State | 6,681 | 33,259 | 65,695 |

^[1] 2020-21 data and revenue

Student Success Allocation - Total Revenue

| Location | All Students | Pell | CA Promise Grant | Total Success |
|--------------|-------------------|-------------------|------------------|-------------------|
| City | 5,527,665 | 1,185,116 | 1,083,337 | 7,796,118 |
| East | 10,988,862 | 2,359,787 | 2,126,502 | 15,475,150 |
| Harbor | 3,181,334 | 640,595 | 578,768 | 4,400,697 |
| Mission | 3,230,181 | 698,188 | 655,237 | 4,583,606 |
| Pierce | 8,430,012 | 1,603,524 | 1,513,734 | 11,547,270 |
| Southwest | 1,957,706 | 476,631 | 411,360 | 2,845,697 |
| Trade-Tech | 5,227,631 | 1,059,337 | 997,930 | 7,284,898 |
| Valley | 6,022,891 | 1,340,746 | 1,203,461 | 8,567,098 |
| West | 4,133,317 | 751,855 | 740,274 | 5,625,446 |
| Total | 48,699,600 | 10,115,778 | 9,310,603 | 68,125,981 |

Student Success Allocation - All Student

Student Success - All Student Revenue

| | Associate Degree for Transfer | Associate Degree | Baccalaureate Degree | Credit Certificates | Transfer level Math and English | Transfers to 4 yr | 9 or more CTE Units | Regional Living Wage | Subtotal | % of Total | Revenue Adjustment | Total |
|--------------------------|-------------------------------|------------------|----------------------|---------------------|---------------------------------|-------------------|---------------------|----------------------|-------------------|------------|--------------------|-------------------|
| rates | \$ 2,349 | \$ 1,762 | \$ 1,762 | \$ 1,175 | \$ 1,175 | \$ 881 | \$ 587 | \$ 587 | | | | |
| City | 1,190,345 | 788,212 | - | 704,418 | 360,236 | 486,906 | 1,165,872 | 831,675 | 5,527,665 | 11% | - | 5,527,665 |
| East | 3,465,314 | 1,466,004 | - | 294,845 | 510,595 | 933,579 | 2,397,136 | 1,921,389 | 10,988,862 | 23% | - | 10,988,862 |
| Harbor | 796,435 | 976,749 | - | 18,795 | 306,592 | 322,744 | 365,718 | 394,302 | 3,181,334 | 7% | - | 3,181,334 |
| Mission | 981,252 | 576,182 | - | 74,788 | 181,293 | 291,321 | 610,835 | 514,511 | 3,230,181 | 7% | - | 3,230,181 |
| Pierce | 2,477,797 | 1,444,860 | - | 101,414 | 983,209 | 1,104,495 | 1,276,684 | 1,041,552 | 8,430,012 | 17% | - | 8,430,012 |
| Southwest | 461,259 | 529,195 | - | 19,186 | 102,589 | 169,448 | 266,261 | 409,768 | 1,957,706 | 4% | - | 1,957,706 |
| Trade-Tech | 381,380 | 775,878 | - | 485,927 | 74,788 | 231,706 | 2,023,391 | 1,254,561 | 5,227,631 | 11% | - | 5,227,631 |
| Valley | 1,768,289 | 1,048,992 | - | 181,293 | 254,515 | 744,455 | 1,127,500 | 897,849 | 6,022,891 | 12% | - | 6,022,891 |
| West | 952,276 | 500,415 | 75,180 | 233,370 | 144,094 | 307,179 | 1,083,253 | 837,549 | 4,133,317 | 8% | - | 4,133,317 |
| Total District | 12,474,346 | 8,106,485 | 75,180 | 2,114,037 | 2,917,912 | 4,591,834 | 10,316,650 | 8,103,156 | 48,699,600 | | | 48,699,600 |
| Total State - Pro | 12,474,346 | 8,106,485 | 75,180 | 2,114,037 | 2,917,912 | 4,591,834 | 10,316,650 | 8,103,156 | 48,699,600 | | | |

Revenue Difference between State and LACCD -

Student Success Data- 3 Year Average - All Student Data

| | Associate Degree for Transfer | Associate Degree | Baccalaureate Degree | Credit Certificates | Transfer level Math and English | Transfers to 4 yr | 9 or more CTE Units | Regional Living Wage |
|--------------|-------------------------------|------------------|----------------------|---------------------|---------------------------------|-------------------|---------------------|----------------------|
| City | 507 | 447 | - | 600 | 307 | 553 | 1,985 | 1,416 |
| East | 1,475 | 832 | - | 251 | 435 | 1,060 | 4,081 | 3,271 |
| Harbor | 339 | 554 | - | 16 | 261 | 366 | 623 | 671 |
| Mission | 418 | 327 | - | 64 | 154 | 331 | 1,040 | 876 |
| Pierce | 1,055 | 820 | - | 86 | 837 | 1,254 | 2,174 | 1,773 |
| Southwest | 196 | 300 | - | 16 | 87 | 192 | 453 | 698 |
| Trade-Tech | 162 | 440 | - | 414 | 64 | 263 | 3,445 | 2,136 |
| Valley | 753 | 595 | - | 154 | 217 | 845 | 1,920 | 1,529 |
| West | 405 | 284 | 43 | 199 | 123 | 349 | 1,844 | 1,426 |
| Unallocated | 8 | 8 | - | 7 | 12 | 16 | 5 | 21 |
| Total | 5,318 | 4,609 | 43 | 1,806 | 2,496 | 5,228 | 17,570 | 13,818 |

| | Associate Degree for Transfer (ADT) | | | | Associate Degrees (AA/AS) | | | | Baccalaureate Degrees | | | |
|--------------|-------------------------------------|--------------|----------------------|--------------|---------------------------|--------------|----------------------|--------------|-----------------------|-----------|----------------------|-----------|
| | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg |
| City | 396 | 562 | 562 | 507 | 380 | 481 | 481 | 447 | - | - | - | - |
| East | 1,237 | 1,594 | 1,594 | 1,475 | 716 | 890 | 890 | 832 | - | - | - | - |
| Harbor | 327 | 345 | 345 | 339 | 457 | 603 | 603 | 554 | - | - | - | - |
| Mission | 397 | 428 | 428 | 418 | 315 | 333 | 333 | 327 | - | - | - | - |
| Pierce | 1,014 | 1,075 | 1,075 | 1,055 | 818 | 821 | 821 | 820 | - | - | - | - |
| Southwest | 161 | 214 | 214 | 196 | 287 | 307 | 307 | 300 | - | - | - | - |
| Trade-Tech | 107 | 190 | 190 | 162 | 445 | 438 | 438 | 440 | - | - | - | - |
| Valley | 714 | 772 | 772 | 753 | 538 | 624 | 624 | 595 | - | - | - | - |
| West | 410 | 403 | 403 | 405 | 292 | 280 | 280 | 284 | 42 | 43 | 43 | 43 |
| Unallocated | 6 | 9 | 9 | 8 | 7 | 9 | 9 | 8 | - | - | - | - |
| Total | 4,769 | 5,592 | 5,592 | 5,318 | 4,255 | 4,786 | 4,786 | 4,609 | 42 | 43 | 43 | 43 |

| | Credit Certificates | | | | Transfer Level Math and English | | | | Transfer to a 4-Year University | | | |
|--------------|---------------------|--------------|----------------------|--------------|---------------------------------|--------------|----------------------|--------------|---------------------------------|--------------|----------------------|--------------|
| | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg |
| City | 561 | 619 | 619 | 600 | 282 | 319 | 319 | 307 | 528 | 565 | 565 | 553 |
| East | 201 | 276 | 276 | 251 | 454 | 425 | 425 | 435 | 1,001 | 1,089 | 1,089 | 1,060 |
| Harbor | 12 | 18 | 18 | 16 | 303 | 240 | 240 | 261 | 371 | 364 | 364 | 366 |
| Mission | 57 | 67 | 67 | 64 | 171 | 146 | 146 | 154 | 336 | 328 | 328 | 331 |
| Pierce | 79 | 90 | 90 | 86 | 795 | 858 | 858 | 837 | 1,167 | 1,297 | 1,297 | 1,254 |
| Southwest | 19 | 15 | 15 | 16 | 102 | 80 | 80 | 87 | 169 | 204 | 204 | 192 |
| Trade-Tech | 455 | 393 | 393 | 414 | 83 | 54 | 54 | 64 | 237 | 276 | 276 | 263 |
| Valley | 175 | 144 | 144 | 154 | 204 | 223 | 223 | 217 | 761 | 887 | 887 | 845 |
| West | 144 | 226 | 226 | 199 | 132 | 118 | 118 | 123 | 318 | 364 | 364 | 349 |
| Unallocated | 12 | 4 | 4 | 7 | 33 | 2 | 2 | 12 | 7 | 20 | 20 | 16 |
| Total | 1,715 | 1,852 | 1,852 | 1,806 | 2,559 | 2,465 | 2,465 | 2,496 | 4,895 | 5,394 | 5,394 | 5,228 |

| | Nine or More CTE Units | | | | Regional Living Wage | | | |
|--------------|------------------------|---------------|----------------------|---------------|----------------------|---------------|----------------------|---------------|
| | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg |
| City | 1,851 | 2,052 | 2,052 | 1,985 | 1,770 | 1,239 | 1,239 | 1,416 |
| East | 4,512 | 3,866 | 3,866 | 4,081 | 3,488 | 3,163 | 3,163 | 3,271 |
| Harbor | 622 | 623 | 623 | 623 | 802 | 606 | 606 | 671 |
| Mission | 1,010 | 1,055 | 1,055 | 1,040 | 1,036 | 796 | 796 | 876 |
| Pierce | 2,165 | 2,178 | 2,178 | 2,174 | 2,024 | 1,648 | 1,648 | 1,773 |
| Southwest | 512 | 424 | 424 | 453 | 815 | 639 | 639 | 698 |
| Trade-Tech | 3,989 | 3,173 | 3,173 | 3,445 | 2,438 | 1,985 | 1,985 | 2,136 |
| Valley | 1,881 | 1,939 | 1,939 | 1,822 | 1,920 | 1,382 | 1,382 | 1,529 |
| West | 1,985 | 1,774 | 1,774 | 1,844 | 1,720 | 1,279 | 1,279 | 1,426 |
| Unallocated | 8 | 3 | 3 | 5 | 10 | 27 | 27 | 21 |
| Total | 18,535 | 17,087 | 17,087 | 17,570 | 15,925 | 12,764 | 12,764 | 13,818 |

Student Success Allocation - Pell Student

Student Success - Pell Student Revenue

| | Associate Degree for Transfer | Associate Degree | Baccalaureate Degree | Credit Certificates | Transfer level Math and English | Transfers to 4 yr | 9 or more CTE Units | Regional Living Wage | Subtotal | % of Total | Revenue Adjustment | Total |
|-------------------------|-------------------------------|------------------|----------------------|---------------------|---------------------------------|-------------------|---------------------|----------------------|-------------------|------------|--------------------|-------------------|
| rates | \$ 889 | \$ 667 | \$ 667 | \$ 444 | \$ 444 | \$ 333 | \$ 222 | \$ 222 | | | | |
| City | 321,186 | 192,890 | - | 159,112 | 74,667 | 114,667 | 237,112 | 85,482 | 1,185,116 | 12% | - | 1,185,116 |
| East | 929,485 | 368,668 | - | 40,741 | 109,334 | 245,779 | 440,594 | 225,186 | 2,359,787 | 23% | - | 2,359,787 |
| Harbor | 183,112 | 208,001 | - | 4,148 | 51,259 | 69,556 | 71,111 | 53,408 | 640,595 | 6% | - | 640,595 |
| Mission | 245,038 | 134,889 | - | 17,926 | 33,185 | 67,222 | 130,149 | 69,778 | 698,188 | 7% | - | 698,188 |
| Pierce | 536,891 | 321,335 | - | 21,333 | 149,926 | 222,334 | 229,482 | 122,223 | 1,603,524 | 16% | - | 1,603,524 |
| Southwest | 137,778 | 141,334 | - | 5,482 | 20,889 | 41,445 | 64,222 | 65,482 | 476,631 | 5% | - | 476,631 |
| Trade-Tech | 108,741 | 198,890 | - | 113,926 | 14,963 | 58,667 | 411,853 | 152,297 | 1,059,337 | 10% | - | 1,059,337 |
| Valley | 454,520 | 264,223 | - | 40,000 | 45,630 | 170,667 | 252,594 | 113,112 | 1,340,746 | 13% | - | 1,340,746 |
| West | 228,445 | 116,223 | 18,000 | 36,445 | 23,259 | 67,111 | 172,519 | 89,852 | 751,855 | 7% | - | 751,855 |
| Total District | 3,145,197 | 1,946,452 | 18,000 | 439,113 | 523,113 | 1,057,448 | 2,009,637 | 976,818 | 10,115,778 | | - | 10,115,778 |
| Total State-Proj | 3,145,197 | 1,946,452 | 18,000 | 439,113 | 523,113 | 1,057,448 | 2,009,637 | 976,818 | 10,115,778 | | - | 10,115,778 |

Revenue Difference between State and LACCD -

Student Success Data- 3 Year Average - Pell Student Data

| | Associate Degree for Transfer | Associate Degree | Baccalaureate Degree | Credit Certificates | Transfer level Math and English | Transfers to 4 yr | 9 or more CTE Units | Regional Living Wage |
|--------------|-------------------------------|------------------|----------------------|---------------------|---------------------------------|-------------------|---------------------|----------------------|
| City | 361 | 289 | - | 358 | 168 | 344 | 1,067 | 385 |
| East | 1,046 | 553 | - | 92 | 246 | 737 | 1,983 | 1,013 |
| Harbor | 206 | 312 | - | 9 | 115 | 209 | 320 | 240 |
| Mission | 276 | 202 | - | 40 | 75 | 202 | 586 | 314 |
| Pierce | 604 | 482 | - | 48 | 337 | 667 | 1,033 | 550 |
| Southwest | 155 | 212 | - | 12 | 47 | 124 | 289 | 295 |
| Trade-Tech | 122 | 298 | - | 256 | 34 | 176 | 1,853 | 685 |
| Valley | 511 | 396 | - | 90 | 103 | 512 | 1,137 | 509 |
| West | 257 | 174 | 27 | 82 | 52 | 201 | 776 | 404 |
| Unallocated | 3 | 5 | - | 4 | - | 12 | 1 | 9 |
| Total | 3,541 | 2,925 | 27 | 992 | 1,177 | 3,185 | 9,044 | 4,405 |

| | Associate Degree for Transfer (ADT) | | | | Associate Degrees (AA/AS) | | | | Baccalaureate Degrees | | | |
|--------------|-------------------------------------|--------------|----------------------|--------------|---------------------------|--------------|----------------------|--------------|-----------------------|-----------|----------------------|-----------|
| | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg |
| City | 284 | 400 | 400 | 361 | 252 | 308 | 308 | 289 | - | - | - | - |
| East | 871 | 1,133 | 1,133 | 1,046 | 485 | 587 | 587 | 553 | - | - | - | - |
| Harbor | 204 | 207 | 207 | 206 | 236 | 350 | 350 | 312 | - | - | - | - |
| Mission | 265 | 281 | 281 | 276 | 183 | 212 | 212 | 202 | - | - | - | - |
| Pierce | 612 | 600 | 600 | 604 | 474 | 486 | 486 | 482 | - | - | - | - |
| Southwest | 125 | 170 | 170 | 155 | 204 | 216 | 216 | 212 | - | - | - | - |
| Trade-Tech | 77 | 145 | 145 | 122 | 319 | 288 | 288 | 298 | - | - | - | - |
| Valley | 504 | 515 | 515 | 511 | 353 | 418 | 418 | 396 | - | - | - | - |
| West | 273 | 249 | 249 | 257 | 201 | 161 | 161 | 174 | 29 | 26 | 26 | 27 |
| Unallocated | 1 | 4 | 4 | 3 | 4 | 6 | 6 | 5 | - | - | - | - |
| Total | 3,216 | 3,704 | 3,704 | 3,541 | 2,711 | 3,032 | 3,032 | 2,925 | 29 | 26 | 26 | 27 |

| | Credit Certificates | | | | Transfer Level Math and English | | | | Transfer to a 4-Year University | | | |
|--------------|---------------------|------------|----------------------|------------|---------------------------------|--------------|----------------------|--------------|---------------------------------|--------------|----------------------|--------------|
| | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg |
| City | 382 | 346 | 346 | 358 | 164 | 170 | 170 | 168 | 324 | 354 | 354 | 344 |
| East | 89 | 93 | 93 | 92 | 252 | 243 | 243 | 246 | 704 | 754 | 754 | 737 |
| Harbor | 6 | 11 | 11 | 9 | 156 | 95 | 95 | 115 | 198 | 214 | 214 | 209 |
| Mission | 35 | 43 | 43 | 40 | 92 | 66 | 66 | 75 | 207 | 199 | 199 | 202 |
| Pierce | 54 | 45 | 45 | 48 | 360 | 326 | 326 | 337 | 635 | 683 | 683 | 667 |
| Southwest | 13 | 12 | 12 | 12 | 61 | 40 | 40 | 47 | 111 | 131 | 131 | 124 |
| Trade-Tech | 289 | 240 | 240 | 256 | 47 | 27 | 27 | 34 | 146 | 191 | 191 | 176 |
| Valley | 104 | 83 | 83 | 90 | 106 | 101 | 101 | 103 | 428 | 554 | 554 | 512 |
| West | 64 | 91 | 91 | 82 | 57 | 50 | 50 | 52 | 164 | 220 | 220 | 201 |
| Unallocated | 7 | 3 | 3 | 4 | - | - | - | - | 3 | 17 | 17 | 12 |
| Total | 1,043 | 967 | 967 | 992 | 1,295 | 1,118 | 1,118 | 1,177 | 2,920 | 3,317 | 3,317 | 3,185 |

| | Nine or More CTE Units | | | | Regional Living Wage | | | |
|--------------|------------------------|--------------|----------------------|--------------|----------------------|--------------|----------------------|--------------|
| | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg |
| City | 1,029 | 1,086 | 1,086 | 1,067 | 480 | 337 | 337 | 385 |
| East | 2,086 | 1,931 | 1,931 | 1,983 | 1,162 | 939 | 939 | 1,013 |
| Harbor | 342 | 309 | 309 | 320 | 301 | 210 | 210 | 240 |
| Mission | 565 | 596 | 596 | 586 | 366 | 288 | 288 | 314 |
| Pierce | 1,076 | 1,011 | 1,011 | 1,033 | 622 | 514 | 514 | 550 |
| Southwest | 317 | 275 | 275 | 289 | 338 | 273 | 273 | 295 |
| Trade-Tech | 2,246 | 1,657 | 1,657 | 1,853 | 766 | 645 | 645 | 685 |
| Valley | 1,186 | 1,112 | 1,112 | 1,137 | 613 | 457 | 457 | 509 |
| West | 861 | 734 | 734 | 776 | 479 | 367 | 367 | 404 |
| Unallocated | - | 1 | 1 | 1 | 5 | 11 | 11 | 9 |
| Total | 9,708 | 8,712 | 8,712 | 9,044 | 5,132 | 4,041 | 4,041 | 4,405 |

Student Success Allocation - CA Promise Grant

Student Success - CA Promise Grant Revenue

| | Associate Degree | Baccalaureate Degree | Associate Degree for Transfer | Credit Certificates | 9 or more CTE Units | Transfers | Transfer level Math and English | Living Wage | Subtotal | % of Total | Revenue Adjustment | Total |
|-----------------------|------------------|----------------------|-------------------------------|---------------------|---------------------|----------------|---------------------------------|------------------|------------------|------------|--------------------|------------------|
| rates | \$ 593 | \$ 444 | \$ 444 | \$ 296 | \$ 296 | \$ 222 | \$ 148 | \$ 148 | | | | |
| City | 268,643 | 168,741 | - | 148,346 | 66,173 | 98,297 | 222,569 | 110,568 | 1,083,337 | 12% | - | 1,083,337 |
| East | 782,423 | 320,446 | - | 40,099 | 99,951 | 209,556 | 408,199 | 265,828 | 2,126,502 | 23% | - | 2,126,502 |
| Harbor | 160,198 | 182,223 | - | 3,556 | 48,494 | 59,408 | 66,173 | 58,716 | 578,768 | 6% | - | 578,768 |
| Mission | 219,458 | 120,297 | - | 16,099 | 33,482 | 59,185 | 122,667 | 84,050 | 655,237 | 7% | - | 655,237 |
| Pierce | 489,483 | 284,890 | - | 19,753 | 144,396 | 200,001 | 225,384 | 149,828 | 1,513,734 | 16% | - | 1,513,734 |
| Southwest | 108,840 | 114,519 | - | 4,543 | 20,445 | 34,370 | 58,321 | 70,321 | 411,360 | 4% | - | 411,360 |
| Trade-Tech | 92,642 | 173,186 | - | 102,815 | 14,716 | 48,148 | 393,384 | 173,038 | 997,930 | 11% | - | 997,930 |
| Valley | 384,199 | 222,667 | - | 38,124 | 46,025 | 146,519 | 230,272 | 135,655 | 1,203,461 | 13% | - | 1,203,461 |
| West | 205,235 | 106,223 | 14,963 | 40,296 | 22,914 | 58,445 | 175,902 | 116,297 | 740,274 | 8% | - | 740,274 |
| Total District | 2,711,121 | 1,693,191 | 14,963 | 413,631 | 496,594 | 913,929 | 1,902,871 | 1,164,301 | 9,310,603 | | - | 9,310,603 |
| Total State | 2,711,121 | 1,693,191 | 14,963 | 413,631 | 496,594 | 913,929 | 1,902,871 | 1,164,301 | 9,310,603 | | - | 9,310,603 |

Revenue Difference between State and LACCD -

Student Success Data- 3 Year Average -Promise Grant Recipients Data

| | Associate Degree | Baccalaureate Degree | Associate Degree for Transfer | Credit Certificates | 9 or more CTE Units | Transfers | Transfer level Math and English | Living Wage |
|--------------|------------------|----------------------|-------------------------------|---------------------|---------------------|--------------|---------------------------------|--------------|
| City | 453 | 380 | - | 501 | 223 | 442 | 1,502 | 746 |
| East | 1,320 | 721 | - | 135 | 337 | 943 | 2,755 | 1,794 |
| Harbor | 270 | 410 | - | 12 | 164 | 267 | 447 | 396 |
| Mission | 370 | 271 | - | 54 | 113 | 266 | 828 | 567 |
| Pierce | 826 | 641 | - | 67 | 487 | 900 | 1,521 | 1,011 |
| Southwest | 184 | 258 | - | 15 | 69 | 155 | 394 | 475 |
| Trade-Tech | 156 | 390 | - | 347 | 50 | 217 | 2,655 | 1,168 |
| Valley | 648 | 501 | - | 129 | 155 | 659 | 1,554 | 916 |
| West | 346 | 239 | 34 | 136 | 77 | 263 | 1,187 | 785 |
| Unallocated | 5 | 7 | - | 5 | 3 | 14 | 1 | 16 |
| Total | 4,580 | 3,816 | 34 | 1,401 | 1,679 | 4,127 | 12,845 | 7,875 |

| | Associate Degree for Transfer (ADT) | | | | Associate Degrees (AA/AS) | | | | Baccalaureate Degrees | | | |
|--------------|-------------------------------------|--------------|----------------------|--------------|---------------------------|--------------|----------------------|--------------|-----------------------|-----------|----------------------|-----------|
| | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg |
| City | 362 | 499 | 499 | 453 | 321 | 409 | 409 | 380 | - | - | - | - |
| East | 1,103 | 1,429 | 1,429 | 1,320 | 633 | 765 | 765 | 721 | - | - | - | - |
| Harbor | 261 | 275 | 275 | 270 | 318 | 456 | 456 | 410 | - | - | - | - |
| Mission | 347 | 382 | 382 | 370 | 266 | 273 | 273 | 271 | - | - | - | - |
| Pierce | 810 | 834 | 834 | 826 | 645 | 639 | 639 | 641 | - | - | - | - |
| Southwest | 155 | 198 | 198 | 184 | 249 | 262 | 262 | 258 | - | - | - | - |
| Trade-Tech | 99 | 185 | 185 | 156 | 399 | 385 | 385 | 390 | - | - | - | - |
| Valley | 623 | 661 | 661 | 648 | 451 | 526 | 526 | 501 | - | - | - | - |
| West | 359 | 340 | 340 | 346 | 253 | 232 | 232 | 239 | 39 | 31 | 31 | 34 |
| Unallocated | 2 | 7 | 7 | 5 | 4 | 8 | 8 | 7 | - | - | - | - |
| Total | 4,121 | 4,810 | 4,810 | 4,580 | 3,539 | 3,955 | 3,955 | 3,816 | 39 | 31 | 31 | 34 |

| | Credit Certificates | | | | Transfer Level Math and English | | | | Transfer to a 4-Year University | | | |
|--------------|---------------------|--------------|----------------------|--------------|---------------------------------|--------------|----------------------|--------------|---------------------------------|--------------|----------------------|--------------|
| | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg |
| City | 494 | 504 | 504 | 501 | 220 | 225 | 225 | 223 | 421 | 453 | 453 | 442 |
| East | 136 | 135 | 135 | 135 | 360 | 326 | 326 | 337 | 889 | 970 | 970 | 943 |
| Harbor | 10 | 13 | 13 | 12 | 215 | 138 | 138 | 164 | 264 | 269 | 269 | 267 |
| Mission | 47 | 58 | 58 | 54 | 129 | 105 | 105 | 113 | 271 | 264 | 264 | 266 |
| Pierce | 62 | 69 | 69 | 67 | 488 | 487 | 487 | 487 | 862 | 919 | 919 | 900 |
| Southwest | 18 | 14 | 14 | 15 | 83 | 62 | 62 | 69 | 134 | 165 | 165 | 155 |
| Trade-Tech | 385 | 328 | 328 | 347 | 67 | 41 | 41 | 50 | 184 | 233 | 233 | 217 |
| Valley | 144 | 121 | 121 | 129 | 144 | 161 | 161 | 155 | 574 | 702 | 702 | 659 |
| West | 106 | 151 | 151 | 136 | 86 | 73 | 73 | 77 | 229 | 280 | 280 | 263 |
| Unallocated | 10 | 3 | 3 | 5 | 9 | - | - | 3 | 4 | 19 | 19 | 14 |
| Total | 1,412 | 1,396 | 1,396 | 1,401 | 1,801 | 1,618 | 1,618 | 1,679 | 3,832 | 4,274 | 4,274 | 4,127 |

| | Nine or More CTE Units | | | | Regional Living Wage | | | |
|--------------|------------------------|---------------|----------------------|---------------|----------------------|--------------|----------------------|--------------|
| | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg | 2019-20 | 2020-21 | 2021-22 ¹ | 3yr avg |
| City | 1,437 | 1,535 | 1,535 | 1,502 | 953 | 643 | 643 | 746 |
| East | 2,962 | 2,652 | 2,652 | 2,755 | 2,059 | 1,662 | 1,662 | 1,794 |
| Harbor | 456 | 442 | 442 | 447 | 491 | 349 | 349 | 396 |
| Mission | 810 | 837 | 837 | 828 | 674 | 514 | 514 | 567 |
| Pierce | 1,572 | 1,496 | 1,496 | 1,521 | 1,166 | 934 | 934 | 1,011 |
| Southwest | 457 | 362 | 362 | 394 | 552 | 436 | 436 | 475 |
| Trade-Tech | 3,158 | 2,404 | 2,404 | 2,655 | 1,364 | 1,070 | 1,070 | 1,168 |
| Valley | 1,563 | 1,550 | 1,550 | 1,554 | 1,113 | 817 | 817 | 916 |
| West | 1,266 | 1,148 | 1,148 | 1,187 | 947 | 704 | 704 | 785 |
| Unallocated | 1 | 1 | 1 | 1 | 9 | 20 | 20 | 16 |
| Total | 13,682 | 12,427 | 12,427 | 12,845 | 9,328 | 7,149 | 7,149 | 7,875 |

¹ Projected using 2020-21 P2 data

College Hold Harmless Calculation

| | 2021-22 | 2022-23 | | | | | | 2022-23 |
|--------------|----------------------|----------------------|--------------------|-------------------|--------------------|----------------------|-------------------|----------------------|
| | FY21 TCR + FY22 COLA | Total Allocated Base | Supplemental | Student Success | Total TCR | Hold Harmless Amount | FY23 COLA | FY22 TCR + FY23 COLA |
| City | 79,416,995 | 53,209,522 | 13,966,804 | 7,796,118 | 74,972,444 | 4,444,551 | 4,232,926 | 83,649,921 |
| East | 154,600,797 | 97,758,272 | 24,172,471 | 15,475,150 | 137,405,894 | 17,194,904 | 8,240,223 | 162,841,020 |
| Harbor | 45,154,918 | 28,613,634 | 6,038,138 | 4,400,697 | 39,052,468 | 6,102,450 | 2,406,757 | 47,561,675 |
| Mission | 47,280,179 | 29,737,690 | 7,326,048 | 4,583,606 | 41,647,344 | 5,632,836 | 2,520,034 | 49,800,213 |
| Pierce | 95,136,944 | 57,094,428 | 15,649,155 | 11,547,270 | 84,290,853 | 10,846,091 | 5,070,799 | 100,207,743 |
| Southwest | 38,680,928 | 23,444,353 | 4,787,082 | 2,845,697 | 31,077,132 | 7,603,796 | 2,061,693 | 40,742,621 |
| Trade-Tech | 80,015,625 | 45,826,689 | 10,846,137 | 7,284,898 | 63,957,724 | 16,057,902 | 4,264,833 | 84,280,458 |
| Valley | 81,823,738 | 50,356,773 | 14,707,875 | 8,567,098 | 73,631,747 | 8,191,991 | 4,361,205 | 86,184,943 |
| West | 53,767,826 | 37,641,685 | 7,719,493 | 5,625,446 | 50,986,624 | 2,781,202 | 2,865,825 | 56,633,651 |
| adjustment | (755,235) | | | | | (755,235) | (40,254) | (795,489) |
| Total | 675,122,716 | 423,683,046 | 105,213,202 | 68,125,981 | 597,022,228 | 78,100,487 | 35,984,041 | 711,106,756 |

Assessment Calculation

| | |
|------------------|--------------------|
| Total Assessment | 184,104,924 |
|------------------|--------------------|

| | Total Allocated Base | Base % | Assessment |
|--------------|----------------------|--------|--------------------|
| City | 53,209,522 | 12.6% | 23,121,376 |
| East | 97,758,272 | 23.1% | 42,479,347 |
| Harbor | 28,613,634 | 6.8% | 12,433,613 |
| Mission | 29,737,690 | 7.0% | 12,922,054 |
| Pierce | 57,094,428 | 13.5% | 24,809,502 |
| Southwest | 23,444,353 | 5.5% | 10,187,381 |
| Trade-Tech | 45,826,689 | 10.8% | 19,913,280 |
| Valley | 50,356,773 | 11.9% | 21,881,758 |
| West | 37,641,685 | 8.9% | 16,356,613 |
| Total | 423,683,046 | | 184,104,924 |

Dedicated Revenue Projections/Distribution

| | City | East | Harbor | Mission | Pierce | Sowest | Trade | Valley | West | ESC | Total |
|--------------------------|----------------|------------------|------------------|----------------|------------------|----------------|----------------|----------------|----------------|------------------|------------------|
| Sales-Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Print & Copy Rev | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Salvage Sales | 500 | 2,000 | 2,500 | 0 | 0 | 0 | 2,500 | 1,000 | 1,000 | 0 | 9,500 |
| Admin Allowance | 80,504 | 150,241 | 39,697 | 46,739 | 103,029 | 26,928 | 57,974 | 82,560 | 58,327 | 0 | 645,999 |
| Class Audit Fees | 1,000 | 6,000 | 500 | 1,500 | 5,000 | 120 | 2,000 | 3,500 | 1,600 | 0 | 21,220 |
| SEVIS Fees | 3,000 | 15,000 | 1,000 | 5,700 | 5,500 | 2,000 | 2,500 | 1,000 | 1,000 | 0 | 36,700 |
| Library Fines | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Forgn St Appl Fee | 1,000 | 4,500 | 0 | 200 | 2,000 | 0 | 500 | 50 | 2,500 | 0 | 10,750 |
| Metro iPass | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transcripts | 20,000 | 25,000 | 25,000 | 21,000 | 55,000 | 10,000 | 20,000 | 50,000 | 35,000 | 0 | 261,000 |
| Emerg Transcr Fees | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 0 | 0 | 0 | 2,000 |
| Facility Rental | 250,000 | 621,214 | 100,000 | 38,000 | 900,000 | 675,370 | 200,000 | 150,000 | 335,879 | 0 | 3,270,463 |
| Civic Center Rental | 0 | 150,000 | 0 | 0 | 0 | 0 | 0 | 100,000 | 0 | 0 | 250,000 |
| Baccalaureate fees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200,000 | 0 | 200,000 |
| Gym Membership Fees | 0 | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 |
| Program Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0 | 0 | 1,000 |
| Traffic Citations | 0 | 10,000 | 0 | 600 | 5,000 | 0 | 5,000 | 0 | 0 | 0 | 20,600 |
| Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 0 | 0 | 10,000 |
| Dup Reg Receipt | 0 | 0 | 0 | 250 | 1,000 | 0 | 0 | 0 | 0 | 0 | 1,250 |
| Dup Diploma/Certif | 50 | 0 | 0 | 0 | 0 | 0 | 100 | 0 | 0 | 0 | 150 |
| Verification Fees | 250 | 650 | 500 | 1,000 | 0 | 0 | 500 | 0 | 0 | 0 | 2,900 |
| Copy Machine | 0 | 0 | 500 | 2,000 | 0 | 0 | 1,000 | 0 | 0 | 0 | 3,500 |
| Returned Checks | 0 | 0 | 0 | 150 | 0 | 0 | 0 | 0 | 0 | 0 | 150 |
| Other: Income | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 |
| Other: Local | 0 | 31,720 | 0 | 0 | 0 | 0 | 500 | 0 | 0 | 0 | 32,220 |
| Subtot Non-Specfc | 356,304 | 1,016,325 | 169,697 | 168,139 | 1,076,529 | 714,418 | 294,574 | 399,110 | 635,306 | 0 | 4,830,402 |
| Farm Sales | | | | | 10,000 | | | | | | 10,000 |
| Swap Meet | | | 750,000 | | | | | | | | 750,000 |
| Golf Driving Range | 0 | 0 | 110,000 | 44,410 | 10,000 | 0 | 0 | 0 | 0 | 0 | 164,410 |
| Contract Educ | 20,000 | 0 | 200,000 | 0 | 0 | 0 | 250,000 | 0 | 0 | 0 | 470,000 |
| Journalism | 4,000 | 70 | 0 | 44,410 | 12,000 | 0 | 0 | 0 | 0 | 0 | 60,480 |
| Van de Kamp | | | | | | | | | | 1,018,604 | 1,018,604 |
| Subtot Specific | 24,000 | 70 | 1,060,000 | 88,820 | 32,000 | 0 | 250,000 | 0 | 0 | 1,018,604 | 2,473,494 |
| Location Total | 380,304 | 1,016,395 | 1,229,697 | 256,959 | 1,108,529 | 714,418 | 544,574 | 399,110 | 635,306 | 1,018,604 | 7,303,896 |

Dedicated revenues are those arising from locally managed activities, which can be associated with individual locations. Colleges are now responsible for their own projections of dedicated revenues. Administrative Allowance (2% of enrollment revenue) provided by Budget & Mgmt Analysis.

Districtwide Services Appropriations

| ITEM | LACC | ELAC | LAHC | LAMC | PC | LASC | LATTC | LAVC | WLAC | D-wide | Total |
|---|----------|----------|----------|----------------|----------|----------|----------|----------------|----------|--------------------|--------------------|
| A. OPERATING BUDGETS | | | | | | | | | | | |
| ACADEMIC SENATE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,162,680 | 1,162,680 |
| ACCREDITATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 133,000 | 133,000 |
| AFRICAN AMERICAN OUTREACH INITIATIVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 670,000 | 670,000 |
| AUDIT EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 700,000 | 700,000 |
| BENEFITS-RETIREE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,570,015 | 25,570,015 |
| CENTRAL FINANCIAL AID UNIT (CFAU) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,193,048 | 2,193,048 |
| DOLORES HUERTA CENTER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 398,906 | 398,906 |
| DW MANDATORY MEMBERSHIPS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 583,124 | 583,124 |
| DW MARKETING (PUBLIC RELATIONS) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,236,000 | 1,236,000 |
| EMPLOYEE ASSISTANCE PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 850,800 | 850,800 |
| ENVIRONMENTAL HEALTH AND SAFETY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 765,500 | 765,500 |
| FRAMEWORK FOR RACIAL EQUITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 92,000 | 92,000 |
| GOLD CREEK* | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 162,172 | 0 | 0 | 162,172 |
| HR-TRAINING & DEVELOPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 300,000 | 300,000 |
| METRO RECORDS* | 0 | 0 | 0 | 106,166 | 0 | 0 | 0 | 0 | 0 | 0 | 106,166 |
| SPECIAL PROJECTS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 575,658 | 575,658 |
| TOTAL OPERATING BUDGETS | | | | | | | | | | | 35,499,069 |
| B. OPERATING BUDGET W/ VARIABLE EXPENSES | | | | | | | | | | | |
| COLLECTIVE BARGAINING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,156,000 | 1,156,000 |
| INSURANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,347,000 | 7,347,000 |
| LEGAL EXPENSE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,318,848 | 3,318,848 |
| RESERVE FOR INSUR/LEGAL/WC | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,919,234 | 2,919,234 |
| STAFF TRAINING-LEGAL | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 165,000 | 165,000 |
| WORKER'S COMPENSATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,060,550 | 5,060,550 |
| TOTAL OP BUDGETS W/ VARIABLE EXPENSES | | | | | | | | | | | 19,966,632 |
| C. OTHER DISTRICTWIDE ACCOUNTS | | | | | | | | | | | |
| AB705 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,650,000 | 1,650,000 |
| BOARD ELECTION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,000,000 | 3,000,000 |
| DISTRICT/CAMPUS SAFETY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,312,884 | 25,312,884 |
| DISTRICTWIDE BENEFITS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 70,000 | 70,000 |
| EMERGENCY PREPAREDNESS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 80,000 | 80,000 |
| FINANCIAL SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150,100 | 150,100 |
| HEALTH BENEFITS ADMINISTRATION | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 475,000 | 475,000 |
| LA COLLEGE PROMISE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 50,000 |
| PROJECT MATCH | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 117,000 | 117,000 |
| PUBLIC POLICY (STATE & FEDERAL ADVOCATES) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,013,773 | 1,013,773 |
| STAFF DEVELOPMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 30,000 | 30,000 |
| SW WEC SETTLEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 325,950 | 325,950 |
| TUITION REIMBURSEMENT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 533,000 | 533,000 |
| VACATION BALANCE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 900,000 | 900,000 |
| WELLNESS PROGRAM | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 153,000 | 153,000 |
| TOTAL OTHER DISTRICTWIDE ACCOUNTS | | | | | | | | | | | 33,860,707 |
| D. DISTRICTWIDE INFORMATION TECHNOLOGY | | | | | | | | | | | |
| IT- ACADEMIC & STUDENT APPLICATIONS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,394,848 | 5,394,848 |
| IT- COLLEGE TECHNOLOGY SERVICE3S | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,702,077 | 14,702,077 |
| IT- ERP/SAP | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,110,162 | 2,110,162 |
| IT- INFORMATION SECURITY | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 757,200 | 757,200 |
| IT- NETWORK | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,136,781 | 3,136,781 |
| IT-SERVICE CENTER | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 697,000 | 697,000 |
| IT-SOFTWARE SYSTEMS | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 932,694 | 932,694 |
| IT-STUDENT SYSTEMS AND WEB SERVICES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,307,297 | 2,307,297 |
| TOTAL DW INFORMATION TECHNOLOGY | | | | | | | | | | | 30,038,059 |
| TOTAL DISTRICTWIDE SVCS | 0 | 0 | 0 | 106,166 | 0 | 0 | 0 | 162,172 | 0 | 119,096,129 | 119,364,467 |

**Los Angeles Community College District
College Assessments**

| Assessment type | 2015-16 | 2016-17 | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 Preliml | PY vs Prelim |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-------------------|
| | A | B | C | D | E | F | F | G | G - E |
| ESC | 25,005,632 | 26,915,473 | 27,335,354 | 28,197,780 | 30,461,045 | 30,461,045 | 32,464,633 | 34,194,998 | 1,730,365 |
| IT | 10,965,853 | 11,276,187 | 11,452,096 | 11,813,407 | 12,198,524 | 16,540,821 | 17,379,441 | 18,305,765 | 926,324 |
| Districtwide | 49,677,254 | 74,580,372 | 88,665,975 | 79,149,432 | 90,276,301 | 104,885,228 | 107,091,419 | 119,364,467 | 12,273,048 |
| Other Revenue/Hold Harmless Offset | - | - | - | (2,634,000) | (3,625,783) | (2,914,922) | (9,244,772) | (9,204,518) | 40,254 |
| Contingency Reserve Replenishment | 21,057,692 | 5,859,406 | 18,310,932 | 10,676,419 | (470,283) | 4,575,469 | 8,350,431 | 2,673,489 | (5,676,942) |
| General Reserve Replenishment | 8,042,096 | (121,297) | 1,219,242 | 964,144 | 1,699,794 | (74,283) | 1,997,555 | 3,256,701 | 1,259,146 |
| Deferred Maint. | 13,380,617 | 12,725,360 | 13,100,511 | 13,397,171 | 13,920,184 | 13,897,328 | 14,511,960 | 15,514,022 | 1,002,062 |
| Total Assessment | 128,129,144 | 131,235,501 | 160,084,110 | 141,564,353 | 144,459,782 | 167,370,687 | 172,550,667 | 184,104,924 | 11,554,257 |

| Increase due to: | PY vs Prelim |
|------------------------------------|--------------|
| Replenish Contingency Reserve | (5.6) |
| Replenish General Reserve | 1.3 |
| Increase Def Maint Reserve | 1.0 |
| ESC/IT increase | 2.6 |
| Other Revenue/Hold Harmless Offset | - |
| District Security | 3.9 |
| College Technology | 3.1 |
| IT-Academic & Student Apps | 2.0 |
| AAOI | 0.7 |
| Employee Assistance Program | 0.7 |
| CFAU | 0.7 |
| Insurance & Reserve | 0.4 |
| Public Policy | 0.4 |
| SW WEC | 0.3 |
| | 11.5 |

**Los Angeles Community College District
Districtwide Accounts**

| Item# | Description | Actual | Actual | Actual | Actual | Budget | Budget | 1 year change | | 5 year change | | Comments |
|-------|---|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|-------------------|--------------|-------------------|--------------|--|
| | | 2017-18 | 2018-19 | 2019-20 | 2020-21 | 2021-22 | 2022-23 | amt | % | amt | % | |
| 1 | ACADEMIC SENATE | 597,714 | 685,445 | 797,310 | 864,785 | 939,939 | 1,162,680 | 222,741 | 25.8% | 564,966 | 94.5% | salary increase plus increase in allowable release time |
| 2 | ACCREDITATION | 7,198 | 568 | 25,552 | - | 12,000 | 133,000 | 121,000 | n/a | 125,802 | 1747.8% | cost varies depending on accreditation cycle |
| 3 | AFRICAN AMERICAN OUTREACH INITIATIVE | | | | 124,364 | - | 670,000 | 670,000 | | 670,000 | n/a | previously in other districtwide |
| 4 | AUDIT EXPENSE | 496,500 | 458,000 | 607,845 | 602,000 | 700,000 | 700,000 | - | 0.0% | 203,500 | 41.0% | cost escalation |
| 5 | BENEFITS-RETIREE | 26,489,626 | 26,475,574 | 23,976,929 | 23,951,547 | 25,570,015 | 25,570,015 | - | 0.0% | (919,611) | -3.5% | |
| 6 | CENTRAL FINANCIAL AID UNIT (CFAU) | 1,480,908 | 1,514,498 | 1,605,435 | 1,505,389 | 1,536,483 | 2,193,048 | 656,565 | 43.6% | 712,140 | 48.1% | salary increase |
| 7 | COMPLIANCE OFFICERS | 495,906 | 370,734 | - | - | - | - | - | n/a | (495,906) | -100.0% | staff reassigned into ESC budgets |
| 8 | DOLORES HUERTA CENTER | 280,965 | 303,821 | 321,186 | 343,598 | 359,595 | 398,906 | 39,311 | 11.4% | 117,941 | 42.0% | salary increase |
| 9 | DW MANDATORY MEMBERSHIPS | | | | 460,296 | 583,124 | 583,124 | - | 0.0% | 583,124 | n/a | ACCJC, AACC, CCLC |
| 10 | DW MARKETING (PUBLIC RELATIONS) | 596,317 | 530,602 | 450,946 | 1,556,095 | 1,076,000 | 1,236,000 | 160,000 | 10.3% | 639,683 | 107.3% | dw marketing and advertising contract |
| 11 | EMPLOYEE ASSISTANCE PROGRAM | 187,805 | 173,365 | 140,955 | 105,741 | 200,000 | 850,800 | 650,800 | 615.5% | 662,995 | 353.0% | Lifeworks EAP and ARC contract |
| 12 | ENVIRONMENTAL HEALTH AND SAFETY | 519,354 | 320,176 | 427,687 | 280,165 | 667,000 | 765,500 | 98,500 | 35.2% | 246,146 | 47.4% | TB risk assessment project |
| 13 | FRAMEWORK FOR RACIAL EQUITY | | | | 1,700,000 | 800,000 | 92,000 | (708,000) | -41.6% | 92,000 | n/a | |
| 14 | GOLD CREEK | 99,679 | 114,256 | 78,002 | 87,393 | 162,172 | 162,172 | - | 0.0% | 62,493 | 62.7% | salary increase |
| 15 | HR TRAINING & DEVELOPMENT | | | 70,865 | 85,006 | 300,000 | 300,000 | - | 0.0% | 300,000 | n/a | consolidation of leadership development, increase need to provide training |
| 16 | LEADERSHIP DEVELOPMENT | 64,828 | - | - | - | - | - | - | n/a | (64,828) | -100.0% | consolidated above |
| 17 | METRO RECORDS | 85,328 | 90,693 | 93,324 | 94,998 | 98,105 | 106,166 | 8,061 | 8.5% | 20,838 | 24.4% | salary increase |
| 18 | SOUTHWEST BASEBALL FIELDS | 89,482 | 76,397 | - | - | - | - | - | n/a | (89,482) | -100.0% | SW now covers cost from rental income |
| 19 | SPECIAL PROJECTS | 31,491 | - | - | 396,446 | 595,000 | 575,658 | (19,342) | -4.9% | 544,167 | 1728.0% | |
| 20 | COLLECTIVE BARGAINING | 891,417 | 436,921 | 817,390 | 368,030 | 1,156,000 | 1,156,000 | - | 0.0% | 264,583 | 29.7% | |
| 21 | INSURANCE | 3,794,587 | 5,006,245 | 4,694,174 | 5,303,134 | 7,032,007 | 7,347,000 | 314,993 | 5.9% | 3,552,413 | 93.6% | cost escalation, variable settlement needs |
| 22 | LEGAL EXPENSE | 2,867,804 | 5,375,672 | 3,798,167 | 3,931,380 | 3,330,000 | 3,318,848 | (11,152) | -0.3% | 451,044 | 15.7% | variable legal needs |
| 23 | RESERVE FOR INSUR/LEGAL/WC | - | - | - | - | 2,812,080 | 2,919,234 | 107,154 | n/a | 2,919,234 | n/a | reserve only, budget is transfer as needed |
| 24 | STAFF TRAINING - LEGAL | | | | 114,000 | 165,000 | 165,000 | - | 0.0% | 165,000 | n/a | Diversity required training |
| 25 | WORKER'S COMPENSATION | 5,400,534 | 4,467,258 | 4,689,327 | 4,786,810 | 5,056,164 | 5,060,550 | 4,386 | 0.1% | (339,984) | -6.3% | cost escalation, variable settlement needs |
| 26 | AB-705 | - | - | - | - | 1,650,000 | 1,650,000 | - | n/a | 1,650,000 | n/a | previously in other districtwide |
| 27 | BOARD ELECTION | - | - | - | 8,956,078 | 3,000,000 | 3,000,000 | - | 0.0% | 3,000,000 | n/a | assess \$3m each year, expenditures occur every 2 yrs |
| 28 | DISTRICT/CAMPUS SAFETY | 21,470,391 | 22,511,400 | 23,423,923 | 22,730,396 | 21,412,884 | 25,312,884 | 3,900,000 | 17.2% | 3,842,493 | 17.9% | change in contract |
| 29 | DISTRICTWIDE BENEFITS | 58,643 | 53,247 | 39,182 | 32,643 | 70,000 | 70,000 | - | 0.0% | 11,357 | 19.4% | FY 22 increase due to college technology staff reassignment |
| 30 | EMERGENCY PREPAREDNESS | - | - | 89,556 | 77,868 | 80,000 | 80,000 | - | 0.0% | 80,000 | n/a | Emergency alerting app |
| 31 | FINANCIAL SERVICES | 6,900 | 43,500 | 15,890 | 72,260 | 60,100 | 150,100 | 90,000 | 124.6% | 143,200 | 2075.4% | Financial Stmt disclosures, biennial OPEB actuarial |
| 32 | HEALTH BENEFITS ADMINISTRATION | | | 346,274 | 405,914 | 475,000 | 475,000 | - | 0.0% | 475,000 | n/a | previously unbudgeted |
| 33 | LA COLLEGE PROMISE | | | | 50,000 | 50,000 | 50,000 | - | 0.0% | 50,000 | n/a | |
| 34 | PROJECT MATCH | 100,061 | 91,079 | 102,019 | 100,195 | 117,000 | 117,000 | - | 0.0% | 16,939 | 16.9% | |
| 35 | PUBLIC POLICY (STATE & FEDERAL ADVOCATES) | 337,799 | 475,847 | 621,029 | 489,874 | 610,700 | 1,013,773 | 403,073 | 82.3% | 675,974 | 200.1% | 4 firms in FY17; added local advocacy in recent years |
| 36 | STAFF DEVELOPMENT | 3,540 | 33,290 | 2,917 | 1,750 | 30,000 | 30,000 | - | 0.0% | 26,460 | 747.4% | \$1,000 per year per site, 1521a, local 721, local 99 |
| 37 | SW WEC SETTLEMENT | | | | - | - | 325,950 | 325,950 | | 325,950 | n/a | custodian, gardener, HVAC tech |
| 38 | TUITION REIMBURSEMENT | 121,879 | 441,134 | 302,908 | 243,671 | 483,000 | 533,000 | 50,000 | 20.5% | 411,121 | 337.3% | FY 17, FY18 does not include AFT tuition (see line 20) |
| 39 | VACATION BALANCE | 2,931,101 | 623,475 | 773,284 | 914,422 | 900,000 | 900,000 | - | 0.0% | (2,031,101) | -69.3% | variable based upon usage |
| 40 | WELLNESS PROGRAM | 157,592 | 184,016 | 183,543 | 12,853 | 153,000 | 153,000 | - | 0.0% | (4,592) | -2.9% | |
| 41 | IT-ACADEMIC & STUDENT APPLICATIONS | 22,395 | 332,623 | 1,163,866 | 2,275,849 | 3,331,489 | 5,394,848 | 2,063,359 | 90.7% | 5,372,453 | 23989.5% | academic software needs increase due to pandemic |
| 42 | IT-COLLEGE TECHNOLOGY SERVICES | | | | 11,439,437 | 14,311,840 | 14,702,077 | 390,237 | 3.4% | 14,702,077 | n/a | salary increases |
| 43 | IT-CYBER SECURITY | | 350,000 | 275,916 | - | 250,000 | - | (250,000) | n/a | - | n/a | |
| 44 | IT-ERP/SAP | | | 523,370 | 1,385,945 | 1,765,162 | 2,110,162 | 345,000 | 24.9% | 2,110,162 | n/a | equipment and software maintenance |
| 45 | IT-INFORMATION SECURITY | | | | - | 360,000 | 757,200 | 397,200 | n/a | 757,200 | n/a | security contracts |
| 46 | IT-NETWORK | | | 93,801 | 127,453 | 327,000 | 3,136,781 | 2,809,781 | 2204.6% | 3,136,781 | n/a | equipment, maintenance for network and phone systems |
| 47 | IT-SERVICE CENTER | | | 446,683 | 873,228 | 848,960 | 697,000 | (151,960) | -17.4% | 697,000 | n/a | |
| 48 | IT-SIS MODERNIZATION PROJECT | 1,043,308 | 5,326,179 | 2,324,622 | 92,144 | - | - | - | 0.0% | (1,043,308) | -100.0% | |
| 49 | IT-SOFTWARE SYSTEMS | | | | 571,299 | 1,345,000 | 932,694 | (412,306) | -72.2% | 932,694 | n/a | |
| 50 | IT-SPECIAL PROJ-WEBSITE REDESIGN | | | | 130,000 | - | - | - | | - | n/a | |
| 51 | IT-STUDENT SYSTEMS AND WEB SERVICES | | | 1,061,272 | 1,865,194 | 2,309,600 | 2,307,297 | (2,303) | -0.1% | 2,307,297 | n/a | |
| | Grand Total | 70,731,053 | 76,866,016 | 74,385,148 | 99,509,653 | 107,091,419 | 119,364,467 | 12,273,048 | 12.3% | 48,633,414 | 68.8% | |

APPENDIX B

DISTRICTWIDE ACCOUNTS

A Operating Budgets:

- 1 **Academic Senate** – funding for District academic senate operations and release time.
- 2 **Accreditation** – funding for assignments, contracts, travel expense, and other logistical support pertaining to accreditation efforts for the nine colleges.
- 3 **African American Outreach Initiative** – funds for promoting student success and retention among African American students.
- 4 **Audit Expense** – cost of annual and special audits.
- 5 **Benefits-Retiree** – cost of retirees’ medical/dental benefits.
- 6 **Central Financial Aid Unit (CFAU)** – the Central Financial Aid Unit operates at the Educational Services Center and is associated with loan collection and districtwide financial aid administration.
- 7 **Compliance Officers** – Regional Compliance Officers -no longer used
- 8 **Dolores Huerta Center** – funding for the Dolores Huerta Labor Institute.
- 9 **Districtwide Mandatory Memberships** – funds for mandatory institutional memberships for the colleges. Mandatory memberships budgeted in Districtwide Accounts include the Accrediting Commission for Community and Junior Colleges (ACCJC), American Association of Community Colleges (AACC), and Community College League of California (CCLC).
- 10 **Districtwide Marketing (Public Relations)** – funds for districtwide recruitment of prospective students and public relations.
- 11 **Employee Assistance Program** – funds for this program are based on contractual agreements and used to cover costs for service fees and supplies supporting the coordination of professional counseling, work/life programs, employee development workshops, and other employee support services.
- 12 **Environmental Health & Safety** – districtwide costs of safety and emergency supplies, equipment, tuberculosis testing of employees, and renewal of existing contract in compliance with the Division of Occupational Safety and Health (DOSH) asbestos screenings, respirator physicals, blood chemistry panels, and blood-borne pathogens standard for employees exposed to regulate hazardous substances and “select carcinogens.”

LOS ANGELES COMMUNITY COLLEGE DISTRICT

- 13 **Framework for Racial Equality & Social Justice** – funds to support the identification of structural and systemic barriers to the recruitment, hiring, onboarding, supervision, and promotion of historically underrepresented and marginalized communities; to construct and redesign curriculum to support and build upon equitable, anti-racist classroom environments; to establish mandated cultural proficiency, anti-bias, and cultural responsiveness training germane to community policing and de-escalation techniques; and to engage and invest in Districtwide advocacy efforts aimed at introducing and supporting state and national legislation focused on racial equity, inclusion, and diversity.
- 14 **Gold Creek** – funds for the maintenance of the District’s instructional laboratory in the San Gabriel Mountains.
- 15 **HR Training & Development** – funding for contracts for professional development.
- 16 **Leadership Development** – funding for leadership training.
- 17 **Metro Records** – funding to cover the costs of record keeping and transcripts for the District’s defunct Metropolitan College.
- 18 **Southwest Baseball Fields** – funds for maintenance of the baseball fields at Los Angeles Southwest College.
- 19 **Special Projects** – funding to cover expenses for special projects. Current special projects include Client Advantage Group consulting services for the District’s purchase of a new fleet of multifunction devices (MFDs) and their associated software and print services, as well as a Title IX workgroup tasked with ensuring District compliance with new Title IX regulations.

B Operating Budgets with Variables:

- 20 **Collective Bargaining** – funds for Labor Union representatives’ release time, faculty travel, Local 99 equipment, and negotiation expenses.
- 21 **Insurance** – funds for insurance premiums for athletics, property, and excess worker’s compensation liability and costs of claims, litigation, and settlements related to District property.
- 22 **Legal Expense** – funds for districtwide legal expenses including outside counsel and case settlement.
- 23 **Reserve for Insurance/Legal/Worker’s Compensation** – funds set aside as Reserve for any claim associated with Collective Bargaining, Liability, Legal Expense, and Worker’s Compensation which is based on 20% increase of the 3-year average expenditures.
- 24 **Staff Training, Legal** – funds for diversity training.
- 25 **Worker’s Compensation** – payments of worker’s compensation claims and administration.

C Other Centralized Accounts:

- 26 **AB705** – funds to support imbedded face-to-face student tutoring in entry-level courses in math and English.
- 27 **Board Election Expense** – funds to cover costs incurred in the election of the District’s Board member(s) that are conducted every other year.
- 28 **District/Campus Safety** – funds for District’s security contract.
- 29 **Districtwide Benefits** – funds to cover the annual OPEB contribution of District employees charged to Districtwide Accounts.
- 30 **Emergency Preparedness** – funds to cover costs for conducting emergency exercises and drills, update all college emergency plans, creating online floor warden training and certification for Educational Services Center employees, developing a standard for Safety and Security Technologies to be deployed throughout the District.
- 31 **GASB** – funds to cover the actuarial services needed to implement GASB Statement No. 75, Accounting and Financial for Postemployment Benefits Other Than Pensions and to provide reporting information to CALPERS.
- 32 **Health Benefits Administration** – funds cover contracts pertaining to health benefits administration.
- 33 **Los Angeles College Promise** – funds provide admin support to the Los Angeles College Promise program.
- 34 **Project Match** – funds for an instructional development program designed to promote quality instruction and diversity in community college teaching.
- 35 **Public Policy** – funds for services provided by lobbyists who advocate and communicate legislation, policy, and regulatory developments and activities to the state and federal legislatures that may impact the District operations, priorities, and goals.
- 36 **Staff Development** – funds for the enhancement and developmental activities of staff based on contractual agreements.
- 37 **SW WEC Settlement** – funds to support hiring of a custodian, groundskeeper, and HVAC technician at Los Angeles Southwest College.
- 38 **Tuition Reimbursement** – funds for tuition reimbursement of District employees as specified in the collective bargaining contract and Board authorization.
- 39 **Vacation Balance** – funds for accrual lump sum vacation payments for employees who leave the Los Angeles Community College District.

- 40 **Wellness Program** – funds to provide health and wellness awareness and intervention programs for Los Angeles Community College District employees and their families through districtwide health promotions that support initiatives identified by the Joint Labor-Management Benefits Committee (JLMBC) and the Board of Trustees.

D Districtwide Information Technology:

- 41 **Academic and Student Applications** – cost of various academic software support applications, including Mathematica, VoteNet, and CurriQnet.
- 42 **College Technology Services** – funds for Information Technology personnel, supplies, and equipment that directly support operations within the three college regions.
- 43 **Cyber Security** – funds to recover from Information Technology security compromises and to protect against unauthorized access.
- 44 **ERP/SAP** – funds set aside for support and maintenance of SAP enterprise resource planning (ERP) software.
- 45 **Information Security** – funds for anti-phishing software and security consulting services pertaining to technology.
- 46 **Network** – funds for the support and maintenance of the District’s data transmission and network resources.
- 47 **Service Center** – funds for the support and maintenance of various districtwide information systems, including email servers and cloud services, licenses for Adobe and other electronic signature software, remote desktop access and support, and other management software.
- 48 **SIS Modernization Project** – funds for the implementation of the new Student Information System, a district-wide online computer system for students.
- 49 **Software Systems** – funds for support and maintenance of server hardware and related software at Educational Services Center and regional data centers.
- 50 **Special Project-Website Redesign** – funds to support redesign of district and campus websites
- 51 **Student Systems and Web Services** – funds for support and maintenance of various districtwide information systems, including cloud hosting for college websites, licenses for Zoom, and PeopleSoft support.

**Agenda Item Details**

| | |
|--------------------|---|
| Meeting | Mar 02, 2022 - Regular Board Meeting |
| Category | L. CONSENT CALENDAR--BUDGET AND FINANCE |
| Subject | 3. Receipt of 2020-21 Annual Financial Audit |
| Type | Action (Consent) |
| Recommended Action | Accept annual independent audit of the District's financial records and accounts for 2020-21 fiscal year completed by the firms KPMG LLP & Vasquez & Co. LLP. |

Background: An annual financial audit of the District is conducted every fiscal year by independent auditors as required by education Code Section 84040 and reported to the Board of Trustees. The financial statement audit report received an "unmodified" opinion, which means that the basic financial statement referred to in the audit present fairly, in all material respects, the financial position of the District as of June 30, 2021, and the results of its operations and cash flows for the year then ended in conformity with U.S. generally accepted accounting principles. The report will be published on the District's website and a copy forwarded to the exclusive representative of each organization and the Academic Senate. The Financial Audit is available on the LACCD website at <https://www.laccd.edu/Departments/CFO/CFO-Reports/AuditReports/Pages/default.aspx>

Fiscal Impact: None

Submitted by: Jeanette L. Gordon, Vice Chancellor & Chief Financial Officer

LACCD draft report 2.18.2022.pdf (1,551 KB)

Motion & Voting

Approve Consent Calendar I.1 - U.8

Motion by David Vela, second by Nichelle M Henderson.

Final Resolution: Motion Carries

Yea: Gabriel Buelna, David Vela, Andra Hoffman, Ernest H Moreno, Nichelle M Henderson, Steven F Veres

Not Present at Vote: Mike Fong

Estimated Fall 2022 Regular Faculty FTEF Hires Required

(March 9, 2022)

| <u>Line</u> | | <u>Total</u> |
|-------------|---|--------------|
| 1 | Fall 21 FON Full-Time Faculty FTE Submitted to State | 1439.3 |
| 2 | "Late" Separations applied to Fall 21 FON | 15.0 |
| 3 | Rough Estimate of "Early" 2022 Separations ^^ | 36.0 |
| 4 | Estimated FTEF Adjusted for Separations (Line 1 minus Line 2 & 3) | 1388.3 |
| 5 | Current Projected Spring/Fall 2022 College Credit Hires † | 74.0 |
| 6 | Estimated FTEF Fall 2022 FTEF (Only Current Projected Hires Included) | 1462.3 |
| 7 | Estimated COMPLIANCE Fall FON 2022 (Assumes Equal to Fall 22 Advance Amount) ^, * | 1466.8 |
| 8 | Rough Estimate of Additional Projected Required to Meet Line 7 Amount (Line 7 minus line 6)* | 4.5 |
| 9 | Rough Estimate of Total Hires Required to Meet Estimated Compliance Number (Line 5 plus Line 8)* | 78.5 |

† Based on Notice of Intent to hire received by HR from campuses as of February 7, 2021.

Includes: Spring 2022 Hires: 27, Spring 2022 NOIs to be filled: 1, Fall 2022 NOIs: 46

DOES NOT INCLUDE 17 Spring 2022 NOIs that have not been filled and that HR has not been informed "to roll" over to Fall 2022

^ Final Compliance number depends on increase/decrease in 21-22 FTES.

* State Chancellor's Office will add hires associated with \$8.9 M into the Fall 2022 FON P2 Calculation. As the compliance FON is the lower of the Advance amount and the P2, the hires associated with the \$8.9 million will mostly likely impact the Fall 2023 FON.

^^ Total to be at least 19 due to faculty retirees in December 2021 associated with SRP 2.