

**Membership**

**Academic Senate**

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

District Budget Committee

March 8, 2023  
1:30 pm – 3:30 pm  
Zoom Meeting

<https://laccd.zoom.us/j/91675945538>  
Meeting ID:916 7594 5538

**Faculty Guild**

Ruby Christian Brougham  
Joseph Guerrieri  
Sandra Lee  
John McDowell  
James McKeever  
Olga Shewfelt

**Unions/Association**

Tom Aduwo  
Hazel Alonzo  
Danelle Fallert  
Harry Ziogas  
Vacant-Build & Trade  
Vacant-Local 99

**College Presidents**

Aracely Aguiar \*\*  
Kathleen Burke \*\*  
Anthony Culpepper \*\*  
Luis Dorado  
Mary Gallagher \*  
Barry Gribbons  
James M. Limbaugh  
Armida Ornelas  
Albert Román

**STUDENT TRUSTEE  
REPRESENTATIVE**

vacant

\* Co-chairs

\*\*Interim

- Call to Order (*Robert L Stewart Jr.*)
- Approval of Agenda
- Approval of Minutes for February 8, 2023
- Chancellor’s Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Albo-Lopez)
- FON Update (Williams)
- 2021-22 Recalc and 2022-23 P1 Update (Gordon)
- 2022-23 2<sup>nd</sup> Qtr Financial Status by Location (Gordon)
- 2023-24 Preliminary Allocation (Gordon)
- FY 2021-22 Annual Audits (Gordon)
- 10 year Financial Forecast (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 12~~, May 10, Jun 14*

*Future ECDBC Meetings: Mar 28, Apr 25, May 23, Jun 27*

Archived documents can be found on the DBC website:

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

District Budget Committee Meeting Minutes February 8, 2023  
1:30-3:30 p.m., Zoom Meeting

**Roll Call**    X Indicates Present

**Academic Senate**

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

**L.A. Faculty Guild**

Ruby Christian Brougham	
Joseph Guerrieri	
Sandra Lee	
John McDowell	X
Olga Shewfelt	X
James McKeever	X

**Unions/Association**

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

**College Presidents**

Aracely Aguiar**	X
Kathleen Burke**	X
Anthony Culpepper**	X
Luis Dorado	X
Mary Gallagher*	X
Barry Gribbons	X
James M. Limbaugh	X
Armida Ornelas	X
Albert J. Roman	X

Student Trustee Rep

\* DBC CO-chairs

\*\* Interim

Also Present

<u>Resources</u>	<u>Guests</u>	<u>Guests</u>	<u>Guests</u>
Nicole Albo-Lopez	Violet Amrikhas	Jose Mendoza	Reagan Romali
Jeanette L. Gordon	Jose Dominguez	Rasel Menendez	Sarah Song
Deborah La Teer	Amanda Gong	Michael Pascual	Brian A. Stokes
Melinda Nish	Katherine Huynh	Laura E. Ramirez	Katrina VanderWoude
Maury Pearl	Crystal Liu	Cindy Rodela	Hao Xie
Teyanna Williams			Karen Yao

- **Call to Order** - at 1:36 p.m. by Dr. Mary Gallagher.
- **Approval of Agenda** – The agenda was approved as presented.
- **Approval of Minutes** – The minutes for the January 4, 2023 meeting were approved.
- **Chancellor’s Remarks/Updates**
  - Dr. Nish reported on behalf of the Chancellor. The Chancellor and the board members were attending the National Legislative Summit for Community Colleges in Washington DC.
  - The target for LACCD is to recover and stabilize enrollment.
- **ECDBC Reports and Recommendations**
  - The ECDBC met twice in January 2023 and discussed the Allocation Model review timeline as well as funding principals.
  - At the February meeting the committee will discuss the College Minimum Base.
- **Enrollment Update & Reporting (Albo-Lopez)**
  - Comparing Spring 2023 (February 6, 2023) to Spring 2022 (February 7, 2023) as of Day 0 of the semester the District headcount is at 108% and enrollment is at 114%.
  - A report on dual enrollment was presented and discussed.
- **FON Update (Williams)**
  - A report Initial Estimate of LACCD Fall 2023 by College Required Hires as of February 7, 2023, was presented and discussed.
  - The initial Estimate of the Fall 2023 FON Compliance is 1,517.
  - In the process of arranging a Job Fair (TBD).
- **2023-24 Governor’s Budget (Gordon)**
  - Highlights of the 2023-24 Governor’s January Budget and the impact to LACCD was distributed and discussed.
- **2022-23 2nd Qtr. 311Q (Gordon)**
  - 2022-2023 Projected Ending Balance handout was distributed and discussed, showing a projected ending balance of \$167.1m (20.7%)
- **DBC Recommendations to the Chancellor**
  - None
- **Items to Be Addressed by ECDBC**
  - District Allocation Model
- **Other Business**
  - Request an update on the Culturally Competent Faculty Professional Development Fund

The meeting was adjourned at 2:44 p.m.

*Future DBC Meetings: March 8, ~~April 12~~, May 10, and June 14.*  
*Future ECDBC Meetings: March 28, April 25, May 23, June 27.*



# LACCD Enrollment Update

Spring 2023 TO Spring 2022 COMPARISONS

DAY 28 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day 28, comparing Spring 2023 (Monday, March 6, 2023) to Spring 2022 (Monday, March 7, 2022).

Data source: LACCD PS Student Information System.

## HEADCOUNT

**101,818**

**106%**  
96,058

## ENROLLMENT

**215,449**

**111%**  
194,882

## SECTION COUNT

**9,682**

**102%**  
9,494

## ENROLLMENT DIVIDED BY SECTION

**22.3**

**108%**  
20.5

## GENDER

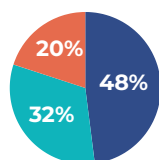
Spring 2023

Change from 2022

FEMALE .....	57,257	↑ +1,274   +2%
MALE .....	42,606	↑ +3,672   +9%
NON-BINARY .....	742	↑ +296   N/A
UNKNOWN .....	1,213	↑ +518   N/A

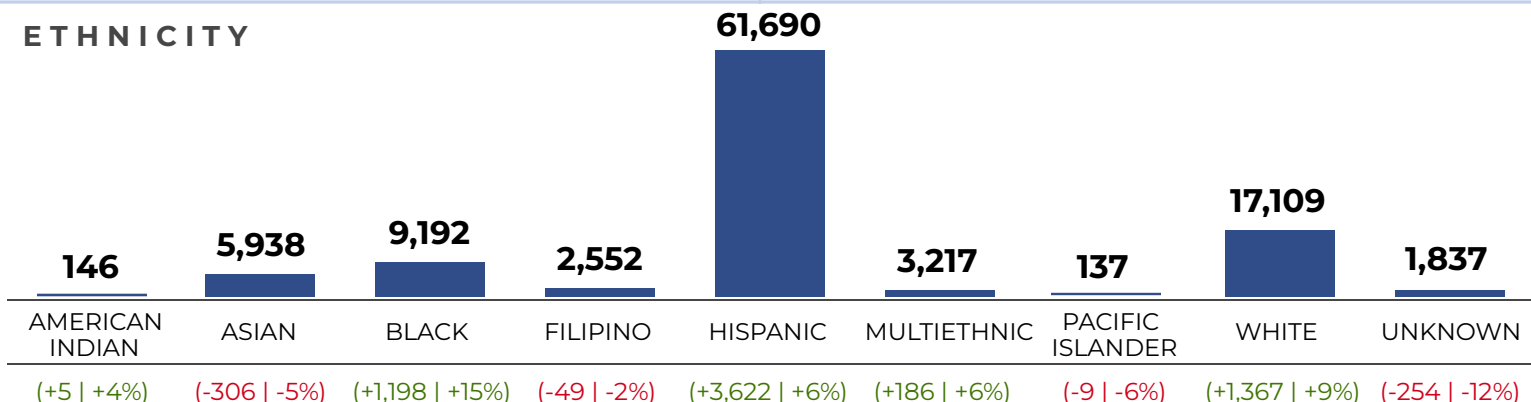
## UNIT LOAD

Spring 2023 Change from 2022

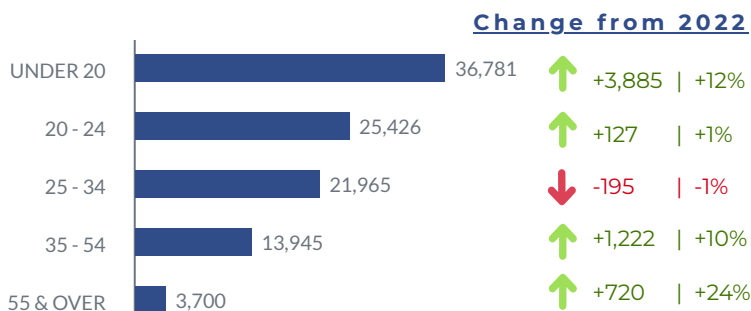


Less than 6 Units.....	49,122	↑ +282   +1%
6 - 11.5 Units .....	32,828	↑ +1,955   +6%
12 or More Units.....	19,865	↑ +3,520   +22%

## ETHNICITY



## AGE



## ENROLLMENT STATUS

FIRST-TIME .....	4,686	↑ +685   +17%
TRANSFER .....	6,455	↑ +1,700   +36%
RETURNING .....	5,469	↑ +1,097   +25%
CONTINUING .....	70,539	↑ +3,224   +5%
CONCURRENT HIGH SCHOOL .....	14,496	↑ +1,722   +14%
CONCURRENT ADULT SCHOOL .....	139	↓ -39   NA%

## CLASS MODALITY & FILL RATE

CLASS MODALITY:	<b>50%</b> Remote	<b>7%</b> Hybrid	<b>43%</b> In-Person
FILL RATE:	<b>73%</b>	<b>62%</b>	<b>64%</b>

SOURCE:

LACCD Office of Institutional Effectiveness

## SPRING 2023: Credit Enrollment Comparison

Census day for Spring 2023 (WSCH) is 2/21/2023

Spring 2023 start date: 2/6/2023

Day

Day relative to beginning of instruction

**Monday, March 6, 2023**

Monday, March 7, 2022

Monday, March 8, 2021

Monday, March 6, 2017

**28**

HEADCOUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2023</b>	<b>12,991</b>	<b>20,520</b>	<b>7,457</b>	<b>8,570</b>	<b>15,014</b>	<b>4,809</b>	<b>10,303</b>	<b>13,756</b>	<b>8,398</b>	<b>101,818</b>
Spring 2022	12,293	19,558	6,670	8,252	13,391	4,401	9,320	13,481	8,692	96,058
Spring 2021	14,011	23,299	7,529	8,773	15,792	4,879	10,568	14,435	10,112	109,398
Spring 2017	15,740	27,849	9,038	9,634	19,267	5,759	13,741	17,082	12,095	130,205
<b>2023 % of 2022</b>	<b>106%</b>	<b>105%</b>	<b>112%</b>	<b>104%</b>	<b>112%</b>	<b>109%</b>	<b>111%</b>	<b>102%</b>	<b>97%</b>	<b>106%</b>
<b>2023 % of 2021</b>	<b>93%</b>	<b>88%</b>	<b>99%</b>	<b>98%</b>	<b>95%</b>	<b>99%</b>	<b>97%</b>	<b>95%</b>	<b>83%</b>	<b>93%</b>
<b>2023 % of 2017</b>	<b>83%</b>	<b>74%</b>	<b>83%</b>	<b>89%</b>	<b>78%</b>	<b>84%</b>	<b>75%</b>	<b>81%</b>	<b>69%</b>	<b>78%</b>

ENROLLMENT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2023</b>	<b>27,127</b>	<b>44,514</b>	<b>15,351</b>	<b>16,931</b>	<b>35,608</b>	<b>8,395</b>	<b>21,571</b>	<b>29,303</b>	<b>16,649</b>	<b>215,449</b>
Spring 2022	25,545	40,905	13,931	15,206	30,163	7,302	18,309	26,589	16,932	194,882
Spring 2021	29,544	50,324	16,111	16,811	35,990	8,691	21,002	29,795	19,432	227,700
Spring 2017	38,092	65,191	23,609	20,627	46,847	13,413	31,250	40,380	28,251	307,660
<b>2023 % of 2022</b>	<b>106%</b>	<b>109%</b>	<b>110%</b>	<b>111%</b>	<b>118%</b>	<b>115%</b>	<b>118%</b>	<b>110%</b>	<b>98%</b>	<b>111%</b>
<b>2023 % of 2021</b>	<b>92%</b>	<b>88%</b>	<b>95%</b>	<b>101%</b>	<b>99%</b>	<b>97%</b>	<b>103%</b>	<b>98%</b>	<b>86%</b>	<b>95%</b>
<b>2023 % of 2017</b>	<b>71%</b>	<b>68%</b>	<b>65%</b>	<b>82%</b>	<b>76%</b>	<b>63%</b>	<b>69%</b>	<b>73%</b>	<b>59%</b>	<b>70%</b>

SECTION COUNT	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2023</b>	<b>1,214</b>	<b>2,097</b>	<b>578</b>	<b>758</b>	<b>1,529</b>	<b>370</b>	<b>1,095</b>	<b>1,316</b>	<b>725</b>	<b>9,682</b>
Spring 2022	1,142	2,007	546	737	1,590	349	1,027	1,359	737	9,494
Spring 2021	1,145	1,984	568	597	1,446	363	1,018	1,267	774	9,162
Spring 2017	1,416	2,423	929	697	1,655	501	1,275	1,526	982	11,404
<b>2023 % of 2022</b>	<b>106%</b>	<b>104%</b>	<b>106%</b>	<b>103%</b>	<b>96%</b>	<b>106%</b>	<b>107%</b>	<b>97%</b>	<b>98%</b>	<b>102%</b>
<b>2023 % of 2021</b>	<b>106%</b>	<b>106%</b>	<b>102%</b>	<b>127%</b>	<b>106%</b>	<b>102%</b>	<b>108%</b>	<b>104%</b>	<b>94%</b>	<b>106%</b>
<b>2023 % of 2017</b>	<b>86%</b>	<b>87%</b>	<b>62%</b>	<b>109%</b>	<b>92%</b>	<b>74%</b>	<b>86%</b>	<b>86%</b>	<b>74%</b>	<b>85%</b>

Enrollment divided by Section	City	East	Harbor	Mission	Pierce	Southwest	Trade	Valley	West	Total
<b>Spring 2023</b>	<b>22.3</b>	<b>21.2</b>	<b>26.6</b>	<b>22.3</b>	<b>23.3</b>	<b>22.7</b>	<b>19.7</b>	<b>22.3</b>	<b>23.0</b>	<b>22.3</b>
Spring 2022	22.4	20.4	25.5	20.6	19.0	20.9	17.8	19.6	23.0	20.5
Spring 2021	25.8	25.4	28.4	28.2	24.9	23.9	20.6	23.5	25.1	24.9
Spring 2017	26.9	26.9	25.4	29.6	28.3	26.8	24.5	26.5	28.8	27.0
<b>2023 % of 2022</b>	<b>100%</b>	<b>104%</b>	<b>104%</b>	<b>108%</b>	<b>123%</b>	<b>108%</b>	<b>110%</b>	<b>114%</b>	<b>100%</b>	<b>108%</b>
<b>2023 % of 2021</b>	<b>87%</b>	<b>84%</b>	<b>94%</b>	<b>79%</b>	<b>94%</b>	<b>95%</b>	<b>95%</b>	<b>95%</b>	<b>91%</b>	<b>90%</b>
<b>2023 % of 2017</b>	<b>83%</b>	<b>79%</b>	<b>105%</b>	<b>75%</b>	<b>82%</b>	<b>85%</b>	<b>80%</b>	<b>84%</b>	<b>80%</b>	<b>82%</b>

<sup>1</sup> Source: LACCD Student Information System, PS\_CLASS\_TBL, PS\_STDNT\_ENRL tables.

<sup>2</sup> Enrollment and Section count: Includes Credit PA, WSCH (if applicable), DSCH, Ind Study, and Work Exp. Excludes Non-Credit Adult Ed and Non-Credit Tutoring. 2022, 2021 and 2017 Section count reflects the information as of the end of the term (instead of the relative day listed above).

<sup>3</sup> Headcount, Enrollment and Section Count numbers for East exclude In-Service Training (IST) classes. ITV data is also excluded for Spring 2017.

<sup>4</sup> Headcount and Enrollment numbers exclude students with Waiting status and drops from waitlists.

<sup>5</sup> Registration timelines for Spring 2022 were delayed and compressed comparing to the regular registration timeline for Spring term. Spring 2022 priority registration started on 11/22/21, which was about 2 weeks later than the registration timeline for Spring 2023 and other years listed on the report. Spring 2022 open enrollment registration started on 12/15/21, which was about 9 days later comparing to Spring 2023 and other years. Also, registration timelines for Spring 2017 was about 1-2 weeks later than the regular Spring registration timeline. Spring 2017 priority registration started on 11/14/16, which was about 1 week later than the Spring registration timeline in recent years (i.e. Spring 2023 priority registration started on 11/7/22). For open enrollment registration, while Spring 2017 registration for new students started on 12/5/16, (comparable to regular Spring registration timeline), the Spring 2017 registration for K-12 Special Admin students started on 12/19/16, which was about 2 weeks later than the Spring registration timeline in recent years (i.e. Spring 2023 open enrollment starts on 12/5/22).

**STATE GENERAL REVENUE ADJUSTMENTS  
FROM 2022-23 P1**

**2021-22**

	P2	RECALC	NET CHANGE
Base Allocation (less EPA Funds)	219,736,865	219,736,865	0
EPA Funds	198,102,930	198,102,930	0
Supplemental	105,219,178	105,219,178	0
Student Success	66,285,076	66,285,076	0
SCFF Hold Harmless	53,201,602	53,201,602	0
COLA	32,577,065	32,577,065	0
<b>Subtotal Allocated SCFF</b>	<b>675,122,716</b>	<b>675,122,716</b>	<b>0</b>
Apprentice	280,466	245,961	(34,505)
PT Fac Compensation	2,102,459	2,097,698	(4,761)
PT Fac Office Hours	4,845,499	6,056,874	1,211,375
PT Fac Health Benefits	9,889	32,976	23,087
<b>TOTAL</b>	<b>682,361,029</b>	<b>683,556,225</b>	<b>1,195,196</b>

**2022-23**

	FINAL BUDGET	P1	NET CHANGE
Base Allocation (less EPA Funds)	186,519,653	316,245,254	129,725,602
EPA Funds	198,102,933	140,727,421	(57,375,512)
Supplemental	105,213,203	107,638,878	2,425,676
Student Success	68,125,981	77,128,297	9,002,317
SCFF Hold Harmless	117,160,946	77,670,916	(39,490,032)
COLA	44,288,051	0	(44,288,051)
<b>Subtotal Allocated SCFF</b>	<b>719,410,767</b>	<b>719,410,766</b>	<b>0</b>
Apprentice	365,396	365,396	0
PT Fac Compensation	2,265,550	2,248,874	(16,676)
PT Fac Office Hours	4,845,497	4,845,499	2
PT Fac Health Benefits	0	0	0
Lottery	12,927,300	17,184,600	4,257,300
State Mandate Revenue	2,398,000	3,228,534	830,534
<b>TOTAL</b>	<b>742,212,510</b>	<b>747,283,669</b>	<b>5,071,160</b>

**TOTAL CHANGE**

	2021-22 CHANGE	2022-23 CHANGE	TOTAL CHANGE
Base Allocation (less EPA Funds)	0	129,725,602	129,725,602
EPA Funds	0	(57,375,512)	(57,375,512)
Supplemental	0	2,425,676	2,425,676
Student Success	0	9,002,317	9,002,317
SCFF Hold Harmless	0	(39,490,032)	(39,490,032)
COLA	0	(44,288,051)	(44,288,051)
<b>Subtotal Allocated SCFF</b>	<b>0</b>	<b>0</b>	<b>0</b>
Apprentice	(34,505)	0	(34,505)
PT Fac Compensation	(4,761)	(16,676)	(21,437)
PT Fac Office Hours	1,211,375	2	1,211,377
PT Fac Health Benefits	23,087	0	23,087
Lottery	0	4,257,300	4,257,300
State Mandate Revenue	0	830,534	830,534
<b>TOTAL</b>	<b>1,195,196</b>	<b>5,071,160</b>	<b>6,266,356</b>

**2022-23 P1 APPORTIONMENT  
Adjustments By Location**

	<b>2021-22 FEBRUARY RECALC</b>	<b>2022-23 P1 APPORTIONMENT</b>	<b>Total Adjustment</b>
City	146,202	744,803	891,005
East	260,546	1,359,719	1,620,265
Harbor	80,835	229,347	310,182
Mission	89,175	217,504	306,679
Pierce	156,347	774,194	930,541
Southwest	50,572	94,739	145,311
Trade-Tech	102,922	605,746	708,668
Valley	165,569	733,911	899,480
West	143,028	311,201	454,229
ESC/IT/DW	0	0	0
Undistributed	0	(4)	(4)
<b>TOTAL</b>	<b>1,195,196</b>	<b>5,071,160</b>	<b>6,266,356</b>

2021-22 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	28,022,529	23,927,680	13,967,597	7,193,802	2,473,236	3,832,152	79,416,995		235,524	576,608	1,108	80,230,235
East	45,292,727	51,514,546	24,173,844	14,898,409	11,261,234	7,460,037	154,600,797		499,233	1,024,776	2,348	156,127,154
Harbor	15,735,727	12,084,814	6,038,481	4,323,106	4,793,906	2,178,885	45,154,918		159,639	317,771	751	45,633,079
Mission	16,428,629	12,699,272	7,326,464	4,529,183	4,015,195	2,281,436	47,280,179		147,432	351,558	693	47,779,862
Pierce	28,838,376	28,198,597	15,650,044	11,140,114	6,719,118	4,590,695	95,136,944		293,922	615,140	1,382	96,047,388
Southwest	14,303,701	8,330,082	4,787,354	2,795,955	6,597,344	1,866,492	38,680,928		124,142	197,957	584	39,003,611
Trade-Tech	25,172,796	20,618,602	10,846,753	7,550,980	11,965,458	3,861,038	80,015,625	280,466	164,182	543,979	772	81,005,024
Valley	26,258,990	23,432,970	14,708,711	8,281,287	5,193,494	3,948,285	81,823,738		269,702	652,876	1,269	82,747,585
West	19,683,390	17,296,367	7,719,931	5,572,240	901,409	2,594,488	53,767,826		208,683	564,834	982	54,542,325
ESC/IT/DW							0					0
Undistributed					(718,792)	(36,443)	(755,235)					(755,235)
<b>Total</b>	<b>219,736,865</b>	<b>198,102,930</b>	<b>105,219,178</b>	<b>66,285,076</b>	<b>53,201,602</b>	<b>32,577,065</b>	<b>675,122,716</b>	<b>280,466</b>	<b>2,102,459</b>	<b>4,845,499</b>	<b>9,889</b>	<b>682,361,029</b>

**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	28,022,529	23,927,680	13,967,597	7,193,802	2,473,236	3,832,152	79,416,995		234,989	720,758	3,695	80,376,437
East	45,292,727	51,514,546	24,173,844	14,898,409	11,261,234	7,460,037	154,600,797		498,103	1,280,970	7,830	156,387,700
Harbor	15,735,727	12,084,814	6,038,481	4,323,106	4,793,906	2,178,885	45,154,918		159,278	397,214	2,504	45,713,914
Mission	16,428,629	12,699,272	7,326,464	4,529,183	4,015,195	2,281,436	47,280,179		147,098	439,448	2,312	47,869,037
Pierce	28,838,376	28,198,597	15,650,044	11,140,114	6,719,118	4,590,695	95,136,944		293,256	768,925	4,610	96,203,735
Southwest	14,303,701	8,330,082	4,787,354	2,795,955	6,597,344	1,866,492	38,680,928		123,861	247,447	1,947	39,054,183
Trade-Tech	25,172,796	20,618,602	10,846,753	7,550,980	11,965,458	3,861,038	80,015,625	245,961	163,811	679,974	2,575	81,107,946
Valley	26,258,990	23,432,970	14,708,711	8,281,287	5,193,494	3,948,285	81,823,738		269,091	816,095	4,230	82,913,154
West	19,683,390	17,296,367	7,719,931	5,572,240	901,409	2,594,488	53,767,826		208,211	706,043	3,273	54,685,353
ESC/IT/DW							0					0
Undistributed					(718,792)	(36,443)	(755,235)					(755,235)
<b>Total</b>	<b>219,736,865</b>	<b>198,102,930</b>	<b>105,219,178</b>	<b>66,285,076</b>	<b>53,201,602</b>	<b>32,577,065</b>	<b>675,122,716</b>	<b>245,961</b>	<b>2,097,698</b>	<b>6,056,874</b>	<b>32,976</b>	<b>683,556,225</b>

**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	(535)	144,150	2,587	146,202
East	0	0	0	0	0	0	0	0	(1,130)	256,194	5,482	260,546
Harbor	0	0	0	0	0	0	0	0	(361)	79,443	1,753	80,835
Mission	0	0	0	0	0	0	0	0	(334)	87,890	1,619	89,175
Pierce	0	0	0	0	0	0	0	0	(666)	153,785	3,228	156,347
Southwest	0	0	0	0	0	0	0	0	(281)	49,490	1,363	50,572
Trade-Tech	0	0	0	0	0	0	0	(34,505)	(371)	135,995	1,803	102,922
Valley	0	0	0	0	0	0	0	0	(611)	163,219	2,961	165,569
West	0	0	0	0	0	0	0	0	(472)	141,209	2,291	143,028
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(34,505)</b>	<b>(4,761)</b>	<b>1,211,375</b>	<b>23,087</b>	<b>1,195,196</b>



2022-23 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	Lottery	Assessment	State Mandate Revenue	TOTAL ADJ
City	23,524,157	23,416,686	13,966,804	7,796,119	10,713,229	5,209,755	<b>84,626,750</b>		253,794	596,098	1,561,063	(22,853,504)	283,456	<b>64,467,657</b>
East	38,712,331	50,785,791	24,172,471	15,475,150	26,871,924	10,234,759	<b>166,252,426</b>		537,959	1,042,064	3,301,853	(43,572,837)	614,753	<b>128,176,218</b>
Harbor	13,943,702	11,852,406	6,038,138	4,400,697	8,919,975	2,962,163	<b>48,117,081</b>		172,023	291,639	769,768	(12,559,030)	143,471	<b>36,934,952</b>
Mission	14,264,697	13,958,322	7,326,048	4,583,606	7,147,506	3,101,580	<b>50,381,759</b>		158,869	409,456	904,620	(13,740,590)	168,963	<b>38,283,077</b>
Pierce	23,689,228	28,018,964	15,649,155	11,547,270	16,232,327	6,240,984	<b>101,377,928</b>		316,721	572,628	1,830,277	(25,174,524)	339,164	<b>79,262,194</b>
Southwest	12,837,543	8,270,124	4,787,082	2,845,697	9,940,482	2,537,469	<b>41,218,397</b>			133,772	201,658	539,959	(10,276,427)	<b>31,917,467</b>
Trade-Tech	21,120,443	20,732,596	10,846,137	7,284,898	20,031,551	5,249,025	<b>85,264,650</b>	365,396	176,918	542,453	1,350,649	(20,376,468)	250,964	<b>67,574,562</b>
Valley	22,191,936	24,122,562	14,707,875	8,567,098	12,234,267	5,367,637	<b>87,191,375</b>		290,623	712,521	1,559,649	(22,548,563)	291,999	<b>67,497,604</b>
West	16,235,616	16,945,482	7,719,493	5,625,446	7,241,789	3,527,169	<b>57,294,995</b>		224,871	476,980	1,109,462	(16,154,468)	205,122	<b>43,156,962</b>
ESC/IT/DW							<b>0</b>					194,941,818		<b>194,941,818</b>
Undistributed					(2,172,104)	(142,490)	<b>(2,314,594)</b>					(7,685,407)		<b>(10,000,001)</b>
<b>Total</b>	<b>186,519,653</b>	<b>198,102,933</b>	<b>105,213,203</b>	<b>68,125,981</b>	<b>117,160,946</b>	<b>44,288,051</b>	<b>719,410,766</b>	<b>365,396</b>	<b>2,265,550</b>	<b>4,845,497</b>	<b>12,927,300</b>	<b>(0)</b>	<b>2,398,000</b>	<b>742,212,510</b>

**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	Lottery	Assessment	State Mandate Revenue	TOTAL ADJ
City	39,000,806	16,441,943	15,105,925	8,846,994	5,231,081	0	<b>84,626,749</b>		251,924	596,100	2,075,162	(22,719,104)	381,628	<b>65,212,459</b>
East	70,098,688	36,079,979	23,700,913	17,341,792	19,031,054	0	<b>166,252,426</b>		534,000	1,042,064	4,389,241	(43,509,463)	827,669	<b>129,535,937</b>
Harbor	22,444,040	8,381,617	6,107,869	4,942,933	6,240,622	0	<b>48,117,081</b>		170,757	291,639	1,023,273	(12,631,613)	193,162	<b>37,164,299</b>
Mission	23,787,535	10,080,610	7,991,529	5,293,744	3,228,341	0	<b>50,381,759</b>		157,699	409,456	1,202,536	(13,878,351)	227,482	<b>38,500,581</b>
Pierce	41,225,478	20,071,984	15,961,302	12,951,019	11,168,145	0	<b>101,377,928</b>		314,390	572,628	2,433,035	(25,118,225)	456,632	<b>80,036,388</b>
Southwest	19,488,797	5,874,326	4,352,458	3,167,749	8,335,067	0	<b>41,218,397</b>			132,788	201,658	717,781	(10,393,198)	<b>32,012,206</b>
Trade-Tech	34,806,961	14,735,099	11,321,428	8,430,877	15,970,285	0	<b>85,264,650</b>	365,396	175,616	542,453	1,795,453	(20,301,144)	337,884	<b>68,180,308</b>
Valley	37,711,281	17,019,309	15,736,865	9,803,913	6,920,007	0	<b>87,191,375</b>		288,484	712,521	2,073,282	(22,427,279)	393,132	<b>68,231,515</b>
West	27,681,668	12,042,554	7,360,589	6,349,276	3,860,908	0	<b>57,294,995</b>		223,216	476,980	1,474,837	(16,278,030)	276,165	<b>43,468,163</b>
ESC/IT/DW							<b>0</b>					194,941,818		<b>194,941,818</b>
Undistributed					(2,314,594)	0	<b>(2,314,594)</b>					(7,685,411)		<b>(10,000,005)</b>
<b>Total</b>	<b>316,245,254</b>	<b>140,727,421</b>	<b>107,638,878</b>	<b>77,128,297</b>	<b>77,670,916</b>	<b>0</b>	<b>719,410,766</b>	<b>365,396</b>	<b>2,248,874</b>	<b>4,845,499</b>	<b>17,184,600</b>	<b>0</b>	<b>3,228,534</b>	<b>747,283,669</b>

\* COLA and base increase have been placed in the rates

**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	Lottery	Assessment	State Mandate Revenue	TOTAL ADJ
City	15,476,650	(6,974,743)	1,139,121	1,050,875	(5,482,148)	(5,209,755)	<b>0</b>	0	(1,870)	2	514,099	134,400	98,172	<b>744,803</b>
East	31,386,357	(14,705,812)	(471,558)	1,866,642	(7,840,870)	(10,234,759)	<b>0</b>	0	(3,959)	0	1,087,388	63,374	212,916	<b>1,359,719</b>
Harbor	8,500,338	(3,470,789)	69,731	542,236	(2,679,353)	(2,962,163)	<b>0</b>	0	(1,266)	0	253,505	(72,583)	49,691	<b>229,347</b>
Mission	9,522,838	(3,877,712)	665,481	710,138	(3,919,165)	(3,101,580)	<b>0</b>	0	(1,170)	0	297,916	(137,761)	58,519	<b>217,504</b>
Pierce	17,536,250	(7,946,980)	312,147	1,403,749	(5,064,182)	(6,240,984)	<b>0</b>	0	(2,331)	0	602,758	56,299	117,468	<b>774,194</b>
Southwest	6,651,254	(2,395,798)	(434,624)	322,052	(1,605,415)	(2,537,469)	<b>0</b>	0	(984)	0	177,822	(116,771)	34,672	<b>94,739</b>
Trade-Tech	13,686,518	(5,997,497)	475,291	1,145,979	(4,061,266)	(5,249,025)	<b>0</b>	0	(1,302)	0	444,804	75,324	86,920	<b>605,746</b>
Valley	15,519,345	(7,103,253)	1,028,990	1,236,815	(5,314,260)	(5,367,637)	<b>0</b>	0	(2,139)	0	513,633	121,284	101,133	<b>733,911</b>
West	11,446,052	(4,902,928)	(358,904)	723,830	(3,380,881)	(3,527,169)	<b>0</b>	0	(1,655)	0	365,375	(123,562)	71,043	<b>311,201</b>
ESC/IT/DW	0	0	0	0	0	0	<b>0</b>	0	0	0	0	0	0	<b>0</b>
Undistributed	0	0	0	0	(142,490)	142,490	<b>0</b>	0	0	0	0	(4)	0	<b>(4)</b>
<b>Total</b>	<b>129,725,602</b>	<b>(57,375,512)</b>	<b>2,425,675</b>	<b>9,002,316</b>	<b>(39,490,030)</b>	<b>(44,288,051)</b>	<b>0</b>	<b>0</b>	<b>(16,676)</b>	<b>2</b>	<b>4,257,300</b>	<b>0</b>	<b>830,534</b>	<b>5,071,160</b>

\* COLA and base increase have been placed in the rates

**Los Angeles Community College District  
2022-23 Current Budget Allocation and Projected Expenditures  
Unrestricted General Fund  
As of December 31, 2022**

College	Current Budget	Projected Expenditure as of December 31, 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	70,215,655	70,175,524	0	0	0	70,215,655	40,131
East	149,338,780	143,692,155	0	0	0	149,338,780	5,646,625
Harbor	44,075,876	43,406,484	70,000	0	0	44,145,876	739,392
Mission	44,409,281	41,408,824	0	0	0	44,409,281	3,000,457
Pierce	95,709,986	87,975,859	0	0	0	95,709,986	7,734,127
Southwest	36,355,770	35,161,603	0	0	0	36,355,770	1,194,167
Trade-Tech	88,663,244	76,865,281	0	0	0	88,663,244	11,797,963
Valley	83,263,406	77,361,885	0	0	0	83,263,406	5,901,521
West	48,337,115	49,428,309	229,913	0	0	48,567,028	(861,281)
ESC	56,624,198	54,922,663	0	0	0	56,624,198	1,701,535
<b>Total</b>	<b>716,993,311</b>	<b>680,398,587</b>	<b>299,913</b>	<b>0</b>	<b>0</b>	<b>717,293,224</b>	<b>36,894,637</b>

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT  
as of December 31, 2022

LOS ANGELES CITY COLLEGE

Sub GL	Description	2021-2022				2022-2023				TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED	Difference Coll-Dist	Adj Exp July - Dec	Adj Exp Jan SDD	Remaining Periods	Winter 2023	Summer 2023	Total Projection***
		2nd QTR as of 12/31/21 ACTUAL	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)	2022-2023 CUR BUDGET as of 12/31/22	2nd QTR as of 12/31/22 ACTUAL	% of Bud (H/F)										
110000	TEACHING, REG	5,655,521	12,601,058	13,014,517	>100.	13,486,878	6,323,338	46.9	14,058,216	13,112,840	945,376	6,323,338	1,243,343	5.0		274,820	14,058,216	
120000	NON-TCHNG, REG	3,271,820	6,081,139	6,014,341	98.9	6,178,866	3,619,249	58.6	6,739,055	6,954,008	(214,953)	3,426,323	552,122	5.0			6,739,055	
130000	TEACHING, HRLY	6,142,428	15,550,803	14,351,015	92.3	15,970,100	6,548,241	41.0	16,200,880	12,697,815	3,503,065	6,541,741	2,738,783	5.0		420,355	16,200,880	
140000	NON-TCHNG, HRLY	475,095	261,050	806,210	>100.	355,907	961,436	>100.	1,101,196	1,287,092	(185,896)	522,875	128,321	5.0			1,101,196	
190000	MISC-CERTIF SAL	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	<b>TTL CERTIF SAL</b>	<b>15,544,864</b>	<b>34,494,050</b>	<b>34,186,082</b>	<b>99.1</b>	<b>35,991,751</b>	<b>17,452,264</b>	<b>48.5</b>	<b>38,099,345</b>	<b>34,051,755</b>	<b>4,047,590</b>	<b>16,814,277</b>	<b>4,662,569</b>				<b>38,099,345</b>	
210000	CLASSIFIED, REG	4,790,025	8,572,138	8,573,433	>100.	10,877,925	5,502,660	50.6	10,766,113	10,639,771	126,342	5,166,002	951,075	5.0			10,766,113	
220000	INSTR'L AIDE, REG	1,098,804	1,681,540	1,475,880	87.8	2,255,843	1,090,206	48.3	2,087,154	1,852,920	234,234	976,051	189,390	5.0			2,087,154	
230000	SUB/RELIEF, UNCLSS	425,607	367,486	733,446	>100.	447,245	641,814	>100.	795,969	883,229	(87,260)	457,549	56,403	5.0			795,969	
240000	INSTR'L AIDE, N-PERM	75,142	21,000	114,784	>100.	21,000	131,473	>100.	156,579	153,796	2,783	88,618	17,961	5.0			156,579	
290000	MISC. CLASSIF SAL	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	<b>TTL CLASSIF SAL</b>	<b>6,389,578</b>	<b>10,642,164</b>	<b>10,897,543</b>	<b>&gt;100.</b>	<b>13,602,013</b>	<b>7,366,153</b>	<b>54.2</b>	<b>13,805,814</b>	<b>13,529,716</b>	<b>276,098</b>	<b>6,688,219</b>	<b>1,214,829</b>				<b>13,805,814</b>	
420000	BOOKS	0	10,000	0	0.0	150	0	0.0	0	0	0	0	0				0	
440000	INSTR'L MEDIA MAT'L	158,923	619,241	27,237	4.4	622,486	86,003	13.8	220,518	171,099	49,419	0	0				0	
450000	SUPPLIES	83,159	369,833	231,717	62.7	414,963	139,158	33.5	257,543	257,543	0	0	0				0	
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	
	<b>TTL PRINT &amp; SUPPL</b>	<b>242,082</b>	<b>999,074</b>	<b>258,954</b>	<b>25.9</b>	<b>1,037,599</b>	<b>225,161</b>	<b>21.7</b>	<b>478,061</b>	<b>428,642</b>	<b>49,419</b>							
540000	INSURANCE	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
550000	UTILIT & HSKPING	1,277,420	2,787,952	2,721,790	97.6	2,757,044	1,340,329	48.6	2,715,596	2,715,596	0	0	0				0	
560000	CONTRACTS & RNTL	82,836	514,137	294,157	57.2	702,611	96,476	13.7	303,295	192,953	110,342	0	0				0	
570000	LEGAL, ELECT, AUDIT	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
580000	OTHER EXPENSE	120,303	1,684,403	592,648	35.2	2,167,719	559,112	25.8	1,190,091	1,190,091	0	0	0				0	
590000	MISC OTH EXP	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	<b>TTL OPER EXP</b>	<b>1,480,560</b>	<b>4,986,492</b>	<b>3,608,594</b>	<b>72.4</b>	<b>5,627,374</b>	<b>1,995,917</b>	<b>35.5</b>	<b>4,208,982</b>	<b>4,098,640</b>	<b>110,342</b>							
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	29,196	125,771	30,162	24.0	120,000	38,124	31.8	76,248	76,248	0	0	0				0	
640000	EQUIPMENT	67,546	667,417	315,602	47.3	622,085	150,270	24.2	346,850	346,850	0	0	0				0	
650000	OTH CAPITAL OUTLY	20,483	90,205	34,533	38.3	91,464	2,700	3.0	16,658	6,480	10,178	0	0				0	
690000	MISC.	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	<b>TTL CAPITAL OUTLY</b>	<b>117,225</b>	<b>883,393</b>	<b>380,297</b>	<b>43.0</b>	<b>833,549</b>	<b>191,094</b>	<b>22.9</b>	<b>439,756</b>	<b>429,578</b>	<b>10,178</b>							
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	241,617	241,617	241,617	100.0	616,450	616,450	100.0	616,450	616,450	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	76,100	131,436	131,436	100.0	78,181	78,181	100.0	78,181	78,181	0	0	0				0	
740000	REALLOCATION/ADJ	0	131,148	131,147	100.0	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				0	
790000	CONTING/UNALLOC	0	1,647,715	0	0.0	682,827	0	0.0	0	0	0	0	0				0	
	<b>TTL OTHER</b>	<b>317,717</b>	<b>2,151,916</b>	<b>504,200</b>	<b>23.4</b>	<b>1,377,458</b>	<b>694,631</b>	<b>50.4</b>	<b>694,631</b>	<b>694,631</b>	<b>0</b>							
	LESS INTRA/UNRES		0	0	0.0	0		0.0			0							
	<b>TOTAL UNRESTRICTED w/o Benefits</b>	<b>24,092,025</b>	<b>54,157,089</b>	<b>49,835,670</b>	<b>92.02</b>	<b>58,469,744</b>	<b>27,925,220</b>	<b>47.8</b>	<b>57,726,590</b>	<b>53,232,962</b>	<b>4,493,628</b>							
3x0000	MISC EMPL BEN	8,250,984	12,191,702	15,203,794	>100.	11,745,911	9,185,273	78.2	18,163,240	16,942,562	1,220,678	8,741,829	1,775,077	5.0	0	146,334	18,163,240	
	<b>TOTAL UNRESTRICTED w/ Benefits</b>	<b>32,343,009</b>	<b>66,348,791</b>	<b>65,039,464</b>	<b>98.0</b>	<b>70,215,655</b>	<b>37,110,493</b>	<b>52.9</b>	<b>75,889,830</b>	<b>70,175,524</b>	<b>5,714,306</b>							

Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
110000	906,135	586,157	1,318,040	1,322,837	1,182,544
120000	583,130	613,901	576,492	581,477	678,199
130000	1,071,376	632,501	1,077,484	1,525,298	1,333,204
140000	(31,587)	140,415	93,846	95,303	87,110
190000	-	-	-	-	-
<b>Total</b>	<b>2,529,054</b>	<b>1,972,974</b>	<b>3,065,861</b>	<b>3,524,915</b>	<b>3,281,056</b>
210000	971,851	943,513	868,915	860,393	872,989
220000	225,565	174,005	166,810	167,926	166,702
230000	138,979	78,124	77,385	102,533	83,188
240000	8,588	3,352	19,450	21,405	15,350
290000	-	-	-	-	-
<b>Total</b>	<b>1,344,983</b>	<b>1,198,994</b>	<b>1,132,560</b>	<b>1,152,257</b>	<b>1,138,229</b>
3x0000	1,646,815	1,290,372	1,698,651	1,525,311	1,406,173

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	1,274,502	1,243,343			
120000	707,492	620,175			
130000	1,371,531	2,738,783			
140000	81,279	176,780			
190000					
<b>Total</b>	<b>3,434,805</b>	<b>4,779,082</b>	-	-	-
210000	839,006	844,737			
220000	164,677	164,153			
230000	79,143	39,665			
240000	21,878	1,097			
290000					
<b>Total</b>	<b>1,104,704</b>	<b>1,049,651</b>	-	-	-
3x0000	1,459,158	1,775,077			

Adj Exp	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
8,741,829	1,775,077	5.0	0	146,334	18,163,240

College Projection \$40,131  
District Projection \$ (5,674,175)



QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT  
as of December 31, 2022

LOS ANGELES HARBOR COLLEGE

Sub GL	Description	2021-2022				2022-2023				Difference Coll-Dist	
		B	D	E	%ofYE	F	H	% of	TOTAL DISTRICT PROJECTED		TOTAL COLLEGE PROJECTED
		2nd QTR as of 12/31/21 ACTUAL	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	Budget (E/D)	2022-2023 CUR BUDGET as of 12/31/22	2nd QTR as of 12/31/22 ACTUAL	Bud (H/F)			
110000	TEACHING, REG	2,731,855	6,427,443	6,723,671	>100.	8,003,751	3,156,006	39.4	7,429,797	7,601,585	(171,788)
120000	NON-TCHNG, REG	1,975,498	3,762,537	3,750,565	99.7	4,497,230	2,034,734	45.2	4,005,089	4,016,805	(11,716)
130000	TEACHING, HRLY	2,751,948	6,558,716	6,521,857	99.4	5,976,801	3,133,351	52.4	8,348,146	7,789,667	558,479
140000	NON-TCHNG, HRLY	234,286	535,038	535,542	>100.	657,541	146,251	22.2	439,093	566,938	(127,845)
190000	MISC-CERTIF SAL	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CERTIF SAL</b>	<b>7,693,587</b>	<b>17,283,734</b>	<b>17,531,636</b>	<b>&gt;100.</b>	<b>19,135,323</b>	<b>8,470,342</b>	<b>44.3</b>	<b>20,222,126</b>	<b>19,974,995</b>	<b>247,131</b>
200000	NON-CERTFCTD SAL	0	0	0	0.0	0	0	0.0	0	0	0
210000	CLASSIFIED, REG	2,631,206	7,433,526	5,467,555	73.6	6,827,636	3,237,832	47.4	6,443,680	6,489,023	(45,343)
220000	INSTR'L AIDE, REG	355,793	736,936	736,910	100.0	926,579	379,806	41.0	755,376	798,016	(42,640)
230000	SUB/RELIEF, UNCLSS	395,069	586,246	563,831	96.2	789,389	251,723	31.9	496,489	609,278	(112,789)
240000	INSTR'L AIDE, N-PERM	157,489	203,912	204,537	>100.	203,777	113,985	55.9	226,549	227,970	(1,421)
290000	MISC. CLASSIF SAL	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CLASSIF SAL</b>	<b>3,539,557</b>	<b>8,960,620</b>	<b>6,972,832</b>	<b>77.8</b>	<b>8,747,381</b>	<b>3,983,346</b>	<b>45.5</b>	<b>7,922,093</b>	<b>8,124,287</b>	<b>(202,194)</b>
420000	BOOKS	0	0	0	0.0	0	0	0.0	0	0	0
440000	INSTR'L MEDIA MATL	0	1,250	262	21.0	1,487	0	0.0	133	0	133
450000	SUPPLIES	175,376	453,190	381,609	84.2	664,033	261,433	39.4	583,323	583,323	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
	<b>TTL PRINT &amp; SUPPL</b>	<b>175,376</b>	<b>454,440</b>	<b>381,871</b>	<b>84.0</b>	<b>665,520</b>	<b>261,433</b>	<b>39.3</b>	<b>583,456</b>	<b>583,323</b>	<b>133</b>
540000	INSURANCE	0	6,000	0	0.0	6,000	0	0.0	0	0	0
550000	UTILIT & HSKPING	812,803	1,949,844	1,860,162	95.4	2,351,708	832,508	35.4	2,343,177	2,343,177	0
560000	CONTRACTS & RNTL	80,768	484,542	260,937	53.9	577,737	125,338	21.7	430,891	430,891	0
570000	LEGAL, ELECT, AUDIT	0	0	0	0.0	0	0	0.0	0	0	0
580000	OTHER EXPENSE	290,147	819,616	228,103	27.8	833,323	109,976	13.2	481,445	481,445	0
590000	MISC OTH EXP	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL OPER EXP</b>	<b>1,183,719</b>	<b>3,260,002</b>	<b>2,349,203</b>	<b>72.1</b>	<b>3,768,768</b>	<b>1,067,822</b>	<b>28.3</b>	<b>3,255,513</b>	<b>3,255,513</b>	<b>0</b>
610000	SITES	0	0	0	0.0	0	0	0.0	0	0	0
620000	BUILDINGS	0	0	0	0.0	5,000	0	0.0	0	0	0
640000	EQUIPMENT	189,050	668,665	585,419	87.6	595,822	126,333	21.2	485,340	485,340	0
650000	OTH CAPITAL OUTLY	4,300	34,185	9,731	28.5	63,590	16,083	25.3	34,099	34,099	0
690000	MISC.	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CAPITAL OUTLY</b>	<b>193,349</b>	<b>702,850</b>	<b>595,151</b>	<b>84.7</b>	<b>664,412</b>	<b>142,416</b>	<b>21.4</b>	<b>519,439</b>	<b>519,439</b>	<b>0</b>
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	274,545	274,545	274,545	100.0	165,850	165,850	100.0	165,850	165,850	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	210,239	214,957	214,957	100.0	142,593	142,593	100.0	142,593	142,593	0
740000	REALLOCATION/ADJ	0	53,184	53,184	100.0	0	0	0.0	0	0	0
750000	LOANS/GRANTS	0	0	0	0.0	0	0	0.0	0	0	0
760000	LOANS/GRANTS	0	0	0	0.0	0	0	0.0	0	0	0
790000	CONTING/UNALLOC	0	1,995,597	0	0.0	590,365	0	0.0	0	0	0
	<b>TTL OTHER</b>	<b>484,784</b>	<b>2,538,283</b>	<b>542,686</b>	<b>21.4</b>	<b>898,808</b>	<b>308,443</b>	<b>34.3</b>	<b>308,443</b>	<b>308,443</b>	<b>0</b>
	LESS INTRA/UNRES		0	0	0.0	0	0	0.0	0	0	0
	<b>TOTAL UNRESTRICTED w/o Benefits</b>	<b>13,270,372</b>	<b>33,199,929</b>	<b>28,373,379</b>	<b>85.46</b>	<b>33,880,212</b>	<b>14,233,802</b>	<b>42.0</b>	<b>32,811,070</b>	<b>32,766,000</b>	<b>45,070</b>
3x0000	MISC EMPL BEN	4,396,271	8,906,552	9,014,315	>100.	10,195,664	4,807,319	47.2	10,549,906	10,640,484	(90,578)
	<b>TOTAL UNRESTRICTED w/ Benefits</b>	<b>17,666,643</b>	<b>42,106,481</b>	<b>37,387,694</b>	<b>88.8</b>	<b>44,075,876</b>	<b>19,041,120</b>	<b>43.2</b>	<b>43,360,976</b>	<b>43,406,484</b>	<b>(45,508)</b>

Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
3,156,006	685,401	5.0		161,382	7,429,797
2,034,734	328,392	5.0			4,005,089
3,133,351	1,319,796	5.0		645,000	8,348,146
146,251	92,843	5.0			439,093
0	0				0
8,470,342	2,426,432				20,222,126
0	0				0
3,237,832	534,308	5.0			6,443,680
379,806	62,595	5.0			755,376
251,723	19,766	5.0			496,489
113,985	12,564	5.0			226,549
0					0
3,983,346	629,233				7,922,093

Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
110000	320,990	316,164	705,213	686,009	680,768
120000	330,780	409,757	322,561	358,350	341,682
130000	368,443	243,435	517,693	803,403	695,653
140000	63,756	30,804	18,074	32,965	52,268
190000	-	-	-	-	-
<b>Total</b>	<b>1,083,969</b>	<b>1,000,160</b>	<b>1,563,542</b>	<b>1,880,727</b>	<b>1,770,371</b>
210000	610,427	583,220	536,973	552,581	527,605
220000	92,154	67,307	64,508	63,524	62,792
230000	61,589	37,417	49,005	56,540	46,005
240000	149	18,810	28,215	28,215	31,752
290000	-	-	-	-	-
<b>Total</b>	<b>764,320</b>	<b>687,944</b>	<b>669,296</b>	<b>700,860</b>	<b>668,153</b>
3x0000	706,567	759,322	741,617	924,781	845,532

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	694,017	685,401			
120000	334,286	328,392			
130000	675,098	1,319,796			
140000	6,772	92,843			
190000					
<b>Total</b>	<b>1,710,173</b>	<b>2,426,432</b>	-	-	-
210000	567,421	534,308			
220000	62,590	62,595			
230000	35,659	19,766			
240000	32,773	12,564			
290000					
<b>Total</b>	<b>698,443</b>	<b>629,233</b>	-	-	-
3x0000	835,422	947,484			

Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
4,807,319	947,484	5.0	0	169,743.41	10,549,906

College Projection	669,392
College Revenue Adjustment	250,000
College Projected Bookstore/Parking Deficit	(180,000)
Updated College Projection	739,392
District Projection	714,900

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, 2022

LOS ANGELES MISSION COLLEGE

Sub GL	Description	2021-2022				2022-2023				TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED	Difference Coll-Dist
		B	D	E	%ofYE	F	H	% of				
		2nd QTR as of 12/31/21 ACTUAL	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	Budget (E/D)	2022-2023 CUR BUDGET as of 12/31/22	2nd QTR as of 12/31/22 ACTUAL	Bud (H/F)				
110000	TEACHING, REG	2,325,059	7,056,342	6,644,180	94.2	7,305,016	2,391,459	32.7	6,246,941	5,919,452	327,489	
120000	NON-TCHNG, REG	2,017,541	3,795,553	3,973,162	>100.	3,892,475	1,967,299	50.5	3,711,284	3,925,608	(214,324)	
130000	TEACHING, HRLY	3,016,958	10,103,777	8,651,660	85.6	11,053,024	4,484,830	40.6	11,370,244	10,293,247	1,076,997	
140000	NON-TCHNG, HRLY	156,916	170,122	561,592	>100.	335,994	302,007	89.9	631,324	834,274	(202,951)	
190000	MISC-CERTIF SAL	0	0	0	0.0	0	0	0.0	0	0	0	
	<b>TTL CERTIF SAL</b>	<b>7,516,474</b>	<b>21,125,794</b>	<b>19,830,594</b>	<b>93.9</b>	<b>22,586,509</b>	<b>9,145,594</b>	<b>40.5</b>	<b>21,959,793</b>	<b>20,972,581</b>	<b>987,212</b>	
200000	NON-CERTFCTD SAL	0	0	0	0.0	0	0	0.0	0	0	0	
210000	CLASSIFIED, REG	3,096,361	5,913,809	6,137,863	>100.	6,811,087	3,358,094	49.3	6,531,544	6,409,997	121,547	
220000	INSTR'L AIDE, REG	368,936	683,712	763,214	>100.	847,714	435,324	51.4	869,672	848,394	21,278	
230000	SUB/RELIEF, UNCLSS	60,525	31,432	216,990	>100.	208,908	189,879	90.9	366,199	309,340	56,860	
240000	INSTR'L AIDE, N-PERM	83,260	99,915	184,390	>100.	104,064	89,380	85.9	197,206	183,156	14,050	
290000	MISC. CLASSIF SAL	0	0	0	0.0	0	0	0.0	0	0	0	
	<b>TTL CLASSIF SAL</b>	<b>3,609,083</b>	<b>6,728,868</b>	<b>7,302,457</b>	<b>&gt;100.</b>	<b>7,971,773</b>	<b>4,072,677</b>	<b>51.1</b>	<b>7,964,622</b>	<b>7,750,887</b>	<b>213,735</b>	
420000	BOOKS	0	0	0	0.0	0	0	0.0	0	0	0	
440000	INSTR'L MEDIA MAT'L	16,341	70,715	10,606	15.0	26,940	18,129	67.3	26,360	0	26,360	
450000	SUPPLIES	37,751	104,542	50,845	48.6	95,950	40,957	42.7	54,609	54,609	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	
	<b>TTL PRINT &amp; SUPPL</b>	<b>54,092</b>	<b>175,257</b>	<b>61,451</b>	<b>35.1</b>	<b>122,890</b>	<b>59,085</b>	<b>48.1</b>	<b>80,969</b>	<b>54,609</b>	<b>26,360</b>	
540000	INSURANCE	0	0	0	0.0	0	0	0.0	0	0	0	
550000	UTILIT & HSKPING	653,072	1,722,171	1,457,965	84.7	1,724,091	1,042,910	60.5	2,085,820	2,085,820	0	
560000	CONTRACTS & RNTL	37,323	354,565	147,161	41.5	597,727	142,981	23.9	459,573	426,809	32,764	
570000	LEGAL, ELECT, AUDIT	0	0	0	0.0	0	0	0.0	0	0	0	
580000	OTHER EXPENSE	178,089	812,631	460,808	56.7	874,189	(442,537)	(50.6)	(161,259)	(180,625)	19,366	
590000	MISC OTH EXP	0	0	0	0.0	24,000	23,340	97.2	23,340	23,340	0	
	<b>TTL OPER EXP</b>	<b>868,485</b>	<b>2,889,367</b>	<b>2,065,934</b>	<b>71.5</b>	<b>3,220,007</b>	<b>766,693</b>	<b>23.8</b>	<b>2,407,474</b>	<b>2,355,343</b>	<b>52,131</b>	
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	27,060	59,709	37,425	62.7	59,821	20,680	34.6	54,110	0	54,110	
650000	OTH CAPITAL OUTLY	4,978	19,918	4,978	25.0	29,855	14,269	47.8	21,095	20,679	416	
690000	MISC.	0	0	0	0.0	0	0	0.0	0	0	0	
	<b>TTL CAPITAL OUTLY</b>	<b>32,038</b>	<b>79,627</b>	<b>42,402</b>	<b>53.3</b>	<b>89,676</b>	<b>34,949</b>	<b>39.0</b>	<b>75,205</b>	<b>20,679</b>	<b>54,526</b>	
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	79,041	79,041	100.0	392,594	392,594	100.0	392,594	392,594	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	21,947	25,958	25,958	100.0	18,044	18,044	100.0	18,044	18,044	0	
740000	REALLOCATION/ADJ	0	7,444	7,444	100.0	0	0	0.0	0	0	0	
750000	LOANS/GRANTS	0	0	0	0.0	0	0	0.0	0	0	0	
790000	CONTING/UNALLOC	0	1,599,208	0	0.0	416,460	0	0.0	0	0	0	
	<b>TTL OTHER</b>	<b>21,947</b>	<b>1,711,651</b>	<b>112,443</b>	<b>6.6</b>	<b>827,098</b>	<b>410,638</b>	<b>49.6</b>	<b>410,638</b>	<b>410,638</b>	<b>0</b>	
	LESS INTRA/UNRES		0	0	0.0	0	0	0.0		0	0	
	<b>TOTAL UNRESTRICTED w/o Benefits</b>	<b>12,102,119</b>	<b>32,710,564</b>	<b>29,415,282</b>	<b>89.93</b>	<b>34,817,953</b>	<b>14,489,637</b>	<b>41.6</b>	<b>32,898,700</b>	<b>31,564,737</b>	<b>1,333,963</b>	
3x0000	MISC EMPL BEN	4,507,116	9,520,142	9,529,365	>100.	9,591,328	5,030,680	52.5	9,599,096	9,844,087	(244,991)	
	<b>TOTAL UNRESTRICTED w/ Benefits</b>	<b>16,609,235</b>	<b>42,230,706</b>	<b>38,944,648</b>	<b>92.2</b>	<b>44,409,281</b>	<b>19,520,317</b>	<b>44.0</b>	<b>42,497,796</b>	<b>41,408,824</b>	<b>1,088,972</b>	

College Projection 3,000,457  
District Projection 1,911,485

Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
2,391,459	642,580	5.0		0	6,246,941
1,967,299	290,664	5.0			3,711,284
4,484,830	2,012,021	5.0		373,393	11,370,244
302,007	54,886	5.0			631,324
0	0				0
9,145,594	3,000,152				21,959,793
0	0				
3,358,094	528,908	5.0			6,531,544
435,324	72,391	5.0			869,672
189,879	26,321	5.0			366,199
89,380	7,826	5.0			197,206
0					0
4,072,677	635,446				7,964,622

Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
110000	496,864	300,234	635,010	632,673	636,467
120000	358,948	402,819	268,308	363,601	317,740
130000	689,998	567,816	777,042	1,212,602	1,039,261
140000	35,367	20,542	64,978	42,878	43,219
190000	-	-	-	-	-
<b>Total</b>	<b>1,581,177</b>	<b>1,291,412</b>	<b>1,745,338</b>	<b>2,251,753</b>	<b>2,036,688</b>
210000	635,987	608,705	563,722	559,391	507,325
220000	99,678	77,103	72,391	73,058	72,391
230000	16,956	59,618	55,086	43,842	50,859
240000	6,953	2,722	20,770	20,553	19,303
290000	-	-	-	-	-
<b>Total</b>	<b>759,575</b>	<b>748,147</b>	<b>711,969</b>	<b>696,843</b>	<b>649,878</b>
3x0000	1,100,595	806,337	616,049	981,530	836,586

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	645,213	642,580			
120000	288,292	290,664			
130000	1,057,057	2,012,021			
140000	116,461	54,886			
190000					
<b>Total</b>	<b>2,107,023</b>	<b>3,000,152</b>	-	-	-
210000	531,663	528,908			
220000	72,391	72,391			
230000	(13,844)	26,321			
240000	24,286	7,826			
290000					
<b>Total</b>	<b>614,497</b>	<b>635,446</b>	-	-	-
3x0000	741,406	782,786			
Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
5,030,680	782,786	5.0	0	78,599	9,599,096

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

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PIERCE COLLEGE

Sub GL	Description	2021-2022				2022-2023					
		B	D	E	%ofYE Budget (E/D)	F	H	% of Bud (H/F)	TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED	Difference Coll-Dist
		2nd QTR as of 12/31/21 ACTUAL	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL		2022-2023 CUR BUDGET as of 12/31/22	2nd QTR as of 12/31/22 ACTUAL				
110000	TEACHING, REG	8,225,208	22,647,020	19,940,917	88.1	22,786,141	9,795,579	43.0	21,878,595	22,007,792	(129,196)
120000	NON-TCHNG, REG	3,910,500	8,020,880	5,983,270	74.6	8,396,356	4,435,920	52.8	9,126,015	9,179,127	(53,112)
130000	TEACHING, HRLY	5,138,218	13,650,699	13,216,923	96.8	27,830,728	6,095,530	21.9	15,783,077	16,289,696	(506,619)
140000	NON-TCHNG, HRLY	88,391	370,823	410,436	>100.	264,342	206,722	78.2	533,005	595,264	(62,258)
190000	MISC-CERTIF SAL	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CERTIF SAL</b>	<b>17,362,316</b>	<b>44,689,422</b>	<b>39,551,545</b>	<b>88.5</b>	<b>59,277,567</b>	<b>20,533,751</b>	<b>34.6</b>	<b>47,320,693</b>	<b>48,071,879</b>	<b>(751,185)</b>
200000	NON-CERTFCTD SAL	0	0	0	0.0	0	0	0.0	0	0	0
210000	CLASSIFIED, REG	5,261,011	10,161,231	8,008,291	78.8	11,147,937	5,825,447	52.3	11,559,198	11,232,391	326,807
220000	INSTR'L AIDE, REG	1,041,195	2,139,251	1,123,481	52.5	2,129,061	1,180,974	55.5	2,468,695	2,468,696	(1)
230000	SUB/RELIEF, UNCLSS	73,328	431,292	311,218	72.2	15	388,864	>100.	696,550	676,403	20,146
240000	INSTR'L AIDE, N-PERM	220,159	363,810	271,829	74.7	331,013	255,598	77.2	480,515	405,105	75,410
290000	MISC. CLASSIF SAL	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CLASSIF SAL</b>	<b>6,595,694</b>	<b>13,095,584</b>	<b>9,714,820</b>	<b>74.2</b>	<b>13,608,026</b>	<b>7,650,883</b>	<b>56.2</b>	<b>15,204,957</b>	<b>14,782,595</b>	<b>422,363</b>
420000	BOOKS	0	0	0	0.0	0	0	0.0	0	0	0
440000	INSTR'L MEDIA MAT'L	0	0	0	0.0	1,000	0	0.0	203	203	(0)
450000	SUPPLIES	42,991	242,531	240,520	99.2	157,564	82,798	52.5	137,937	137,937	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
	<b>TTL PRINT &amp; SUPPL</b>	<b>42,991</b>	<b>242,531</b>	<b>240,520</b>	<b>99.2</b>	<b>158,564</b>	<b>82,798</b>	<b>52.2</b>	<b>138,140</b>	<b>138,140</b>	<b>(0)</b>
540000	INSURANCE	0	0	0	0.0	0	0	0.0	0	0	0
550000	UTILIT & HSKPING	499,568	1,212,866	1,182,955	97.5	2,706,838	1,461,459	54.0	3,091,753	3,091,753	0
560000	CONTRACTS & RNTL	29,446	187,584	170,018	90.6	519,881	197,082	37.9	243,736	243,036	700
570000	LEGAL, ELECT, AUDIT	0	0	0	0.0	0	0	0.0	0	0	0
580000	OTHER EXPENSE	236,472	696,536	585,263	84.0	1,387,764	(1,338,644)	(96.5)	(1,187,237)	(1,187,237)	0
590000	MISC OTH EXP	0	0	0	0.0	67,604	0	0.0	0	0	0
	<b>TTL OPER EXP</b>	<b>765,487</b>	<b>2,096,986</b>	<b>1,938,236</b>	<b>92.4</b>	<b>4,682,087</b>	<b>319,897</b>	<b>6.8</b>	<b>2,148,252</b>	<b>2,147,552</b>	<b>700</b>
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	1,234	3,980	3,978	99.9	518,200	60,982	11.8	180,433	167,545	12,888
650000	OTH CAPITAL OUTLY	0	1	0	0.0	30,000	0	0.0	14,777	0	14,777
690000	MISC.	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CAPITAL OUTLY</b>	<b>1,234</b>	<b>3,981</b>	<b>3,978</b>	<b>99.9</b>	<b>548,200</b>	<b>60,982</b>	<b>11.1</b>	<b>195,210</b>	<b>167,545</b>	<b>27,665</b>
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	35,505	98,466	98,466	100.0	67,350	67,350	100.0	67,350	67,350	0
740000	REALLOCATION/ADJ	0	0	(1,643,633)	<100.	0	0	0.0	0	0	0
750000	LOANS/GRANTS	0	0	0	0.0	0	0	0.0	0	0	0
790000	CONTING/UNALLOC	0	1,637,688	0	0.0	884,967	0	0.0	0	0	0
	<b>TTL OTHER</b>	<b>35,505</b>	<b>1,736,154</b>	<b>(1,545,167)</b>	<b>(89.0)</b>	<b>952,317</b>	<b>67,350</b>	<b>7.1</b>	<b>67,350</b>	<b>67,350</b>	<b>0</b>
	LESS INTRA/UNRES		0	0	0.0	0	0	0.0	0	0	0
	<b>TOTAL UNRESTRICTED w/o Benefits</b>	<b>24,803,225</b>	<b>61,864,658</b>	<b>49,903,931</b>	<b>80.67</b>	<b>79,226,761</b>	<b>28,715,660</b>	<b>36.2</b>	<b>65,074,603</b>	<b>65,375,061</b>	<b>(300,458)</b>
3x0000	MISC EMPL BEN	9,808,610	20,644,118	20,328,992	98.5	16,483,225	10,961,673	66.5	22,851,033	22,600,798	250,235
	<b>TOTAL UNRESTRICTED w/ Benefits</b>	<b>34,611,835</b>	<b>82,508,776</b>	<b>70,232,923</b>	<b>85.1</b>	<b>95,709,986</b>	<b>39,677,333</b>	<b>41.5</b>	<b>87,925,635</b>	<b>87,975,859</b>	<b>(50,223)</b>

College Projection	7,734,127
District Projection	7,784,351

Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
9,795,579	1,961,842	5.0		311,963	21,878,595
4,435,920	781,683	5.0			9,126,015
6,095,530	2,885,423	5.0	0	302,125	15,783,077
206,722	126,283	5.0			533,005
0					0
20,533,751	5,755,230				47,320,693
0					
5,825,447	955,625	5.0			11,559,198
1,180,974	214,620	5.0			2,468,695
388,864	51,281	5.0			696,550
255,598	24,917	5.0			480,515
0					0
7,650,883	1,246,443				15,204,957

Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
110000	1,339,469	921,960	2,013,691	2,021,103	1,951,046
120000	528,958	668,584	782,223	776,638	902,911
130000	767,085	658,244	1,123,080	1,499,710	1,348,625
140000	13,979	23,177	19,564	26,002	32,813
190000	-	-	-	-	-
<b>Total</b>	<b>2,649,491</b>	<b>2,271,964</b>	<b>3,938,558</b>	<b>4,323,452</b>	<b>4,235,394</b>
210000	1,107,202	991,313	951,716	1,001,717	970,704
220000	244,395	189,861	202,822	204,548	208,346
230000	58,511	77,201	68,591	65,655	70,871
240000	15,330	14,543	40,817	56,314	60,021
290000	-	-	-	-	-
<b>Total</b>	<b>1,425,437</b>	<b>1,272,918</b>	<b>1,263,946</b>	<b>1,328,234</b>	<b>1,309,942</b>
3x0000	1,786,438	1,530,718	1,767,368	1,956,931	1,909,603

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	1,987,257	1,961,842			
120000	802,177	781,683			
130000	1,339,943	2,885,423			
140000	41,617	126,283			
190000					
<b>Total</b>	<b>4,170,995</b>	<b>5,755,230</b>	-	-	-
210000	963,316	955,625			
220000	205,867	214,620			
230000	64,858	51,281			
240000	76,682	24,917			
290000					
<b>Total</b>	<b>1,310,723</b>	<b>1,246,443</b>	-	-	-
3x0000	1,887,422	2,260,094			

Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
10,961,673	2,260,094	5.0	0	129,266	22,851,033

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

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LOS ANGELES SOUTHWEST COLLEGE

Sub GL	Description	2021-2022				2022-2023				Difference Coll-Dist	
		B 2nd QTR as of 12/31/21 ACTUAL	D 2021-2022 YE BUDGET FINAL	E 2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)	F 2022-2023 CUR BUDGET as of 12/31/22	H 2nd QTR as of 12/31/22 ACTUAL	% of Bud (H/F)	TOTAL DISTRICT PROJECTED		TOTAL COLLEGE PROJECTED
110000	TEACHING, REG	1,987,888	6,329,221	4,485,518	70.9	6,858,888	2,171,326	31.7	4,785,286	4,870,949	(85,663)
120000	NON-TCHNG, REG	2,182,718	4,478,474	3,990,991	89.1	4,400,559	2,317,470	52.7	4,412,065	4,753,726	(341,661)
130000	TEACHING, HRLY	2,386,481	2,551,623	5,827,048	>100.	6,530,333	2,678,618	41.0	6,222,418	6,644,661	(422,243)
140000	NON-TCHNG, HRLY	117,351	103,000	315,120	>100.	217,639	145,746	67.0	333,898	368,339	(34,441)
190000	MISC-CERTIF SAL	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CERTIF SAL</b>	<b>6,674,438</b>	<b>13,462,318</b>	<b>14,618,676</b>	<b>&gt;100.</b>	<b>18,007,419</b>	<b>7,313,159</b>	<b>40.6</b>	<b>15,753,667</b>	<b>16,637,675</b>	<b>(884,008)</b>
200000	NON-CERTFCTD SAL	0	0	0	0.0	0	0	0.0	0	0	0
210000	CLASSIFIED, REG	2,554,844	5,633,733	4,747,358	84.3	5,879,708	2,692,399	45.8	5,003,673	5,342,743	(339,070)
220000	INSTR'L AIDE, REG	215,638	804,856	347,975	43.2	478,592	230,987	48.3	326,101	485,340	(159,239)
230000	SUB/RELIEF, UNCLSS	136,299	158,049	129,111	81.7	167,164	190,447	>100.	249,874	292,251	(42,377)
240000	INSTR'L AIDE, N-PERM	47,489	0	107,226	>100.	83,325	89,611	>100.	282,468	121,584	160,884
290000	MISC. CLASSIF SAL	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CLASSIF SAL</b>	<b>2,954,271</b>	<b>6,596,638</b>	<b>5,331,670</b>	<b>80.8</b>	<b>6,608,789</b>	<b>3,203,444</b>	<b>48.5</b>	<b>5,862,116</b>	<b>6,241,918</b>	<b>(379,802)</b>
420000	BOOKS	0	0	0	0.0	0	0	0.0	0	0	0
440000	INSTR'L MEDIA MAT'L	0	1,500	0	0.0	500	0	0.0	0	0	0
450000	SUPPLIES	28,460	179,212	55,939	31.2	293,417	8,571	2.9	83,176	83,176	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
	<b>TTL PRINT &amp; SUPPL</b>	<b>28,460</b>	<b>180,712</b>	<b>55,939</b>	<b>31.0</b>	<b>293,917</b>	<b>8,571</b>	<b>2.9</b>	<b>83,176</b>	<b>83,176</b>	<b>0</b>
540000	INSURANCE	0	0	0	0.0	0	0	0.0	0	0	0
550000	UTILIT & HSKPING	984,520	2,005,278	1,943,232	96.9	2,319,186	859,864	37.1	2,178,073	2,178,073	0
560000	CONTRACTS & RNTL	224,991	755,169	536,419	71.0	1,000,545	155,818	15.6	536,419	536,419	0
570000	LEGAL, ELECT, AUDIT	0	0	0	0.0	0	0	0.0	0	0	0
580000	OTHER EXPENSE	279,257	1,163,049	805,193	69.2	1,119,732	(134,278)	(12.0)	885,712	885,712	0
590000	MISC OTH EXP	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL OPER EXP</b>	<b>1,488,768</b>	<b>3,923,496</b>	<b>3,284,844</b>	<b>83.7</b>	<b>4,439,463</b>	<b>881,404</b>	<b>19.9</b>	<b>3,600,204</b>	<b>3,600,204</b>	<b>0</b>
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	9,572	184,935	142,106	76.8	84,402	505	0.6	170,527	170,527	0
650000	OTH CAPITAL OUTLY	23,168	392,985	30,681	7.8	669,791	186,013	27.8	296,120	294,148	1,972
690000	MISC.	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CAPITAL OUTLY</b>	<b>32,740</b>	<b>577,920</b>	<b>172,787</b>	<b>29.9</b>	<b>754,193</b>	<b>186,518</b>	<b>24.7</b>	<b>466,647</b>	<b>464,675</b>	<b>1,972</b>
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	43,980	114,624	114,624	100.0	1,375	1,375	100.0	1,375	1,375	0
740000	REALLOCATION/ADJ	0	15,508	15,507	100.0	0	0	0.0	0	0	0
750000	LOANS/GRANTS	0	0	0	0.0	0	0	0.0	0	0	0
790000	CONTING/UNALLOC	0	1,132,439	0	0.0	334,844	0	0.0	0	0	0
	<b>TTL OTHER</b>	<b>43,980</b>	<b>1,262,571</b>	<b>130,131</b>	<b>10.3</b>	<b>336,219</b>	<b>1,375</b>	<b>0.4</b>	<b>1,375</b>	<b>1,375</b>	<b>0</b>
	LESS INTRA/UNRES		0	0	0.0	0		0.0		0	0
	<b>TOTAL UNRESTRICTED w/o Benefits</b>	<b>11,222,656</b>	<b>26,003,655</b>	<b>23,594,048</b>	<b>90.73</b>	<b>30,440,000</b>	<b>11,594,472</b>	<b>38.1</b>	<b>25,767,186</b>	<b>27,029,023</b>	<b>(1,261,837)</b>
3x0000	MISC EMPL BEN	3,773,386	7,200,237	7,085,174	98.4	5,915,770	3,960,461	66.9	8,013,844	8,132,580	(118,736)
	<b>TOTAL UNRESTRICTED w/ Benefits</b>	<b>14,996,042</b>	<b>33,203,892</b>	<b>30,679,223</b>	<b>92.4</b>	<b>36,355,770</b>	<b>15,554,933</b>	<b>42.8</b>	<b>33,781,029</b>	<b>35,161,603</b>	<b>(1,380,574)</b>

Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
2,171,326	418,334	5.0		103,958	4,785,286
2,317,470	349,099	5.0			4,412,065
2,678,618	1,219,742	5.0	0	74,057	6,222,418
145,746	48,153	5.0			333,898
0	0				0
7,313,159	2,035,328				15,753,667
0	0				0
2,692,399	385,212	5.0			5,003,673
230,987	15,852	5.0			326,101
190,447	(40,573)	5.0			249,874
89,611	47,857	5.0			282,468
0	0				0
3,203,444	408,349				5,862,116

Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
110000	326,328	211,767	436,458	432,875	424,282
120000	326,959	342,084	422,992	426,936	369,142
130000	421,258	300,704	380,863	645,856	468,369
140000	15,673	34,296	23,604	29,274	23,420
190000	-	-	-	-	-
<b>Total</b>	<b>1,090,218</b>	<b>888,851</b>	<b>1,263,917</b>	<b>1,534,941</b>	<b>1,285,214</b>
210000	519,754	467,354	440,325	447,668	413,049
220000	45,774	41,265	41,205	38,295	44,114
230000	30,107	23,173	22,459	10,380	12,170
240000		11	9,405	40,755	25,408
290000	-	-	-	-	-
<b>Total</b>	<b>595,647</b>	<b>531,792</b>	<b>513,394</b>	<b>537,097</b>	<b>494,741</b>
3x0000	792,028	629,166	679,548	681,746	654,063

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	439,906	418,334			
120000	381,334	349,099			
130000	449,714	1,219,742			
140000	19,459	48,153			
190000					
<b>Total</b>	<b>1,290,412</b>	<b>2,035,328</b>	-	-	-
210000	447,021	385,212			
220000	1,654	15,852			
230000	27,397	(40,573)			
240000	21,883	47,857			
290000					
<b>Total</b>	<b>497,955</b>	<b>408,349</b>	-	-	-
3x0000	634,901	841,407			

Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
3,960,461	841,407	5.0	0	37,472	8,013,844

College Projection \$ 1,194,167  
District Projection \$ 2,574,741

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, 2022

LOS ANGELES TRADE-TECH COLLEGE

Sub GL	Description	2021-2022				2022-2023					
		B	D	E	%ofYE	F	H	% of	TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED	Difference Coll-Dist
		2nd QTR as of 12/31/21 ACTUAL	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	Budget (E/D)	2022-2023 CUR BUDGET as of 12/31/22	2nd QTR as of 12/31/22 ACTUAL	Bud (H/F)			
110000	TEACHING, REG	6,297,106	15,632,023	14,891,110	95.3	16,668,369	7,288,008	43.7	16,868,558	16,868,558	(0)
120000	NON-TCHNG, REG	3,338,672	5,890,965	6,014,118	>100.	6,072,396	3,396,676	55.9	6,475,393	6,731,073	(255,680)
130000	TEACHING, HRLY	5,069,269	18,164,172	10,652,119	58.6	23,813,735	5,465,197	22.9	14,357,579	13,236,178	1,121,401
140000	NON-TCHNG, HRLY	76,963	135,064	227,903	>100.	389,317	144,756	37.2	368,424	256,626	111,798
190000	MISC-CERTIF SAL	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CERTIF SAL</b>	<b>14,782,010</b>	<b>39,822,224</b>	<b>31,785,250</b>	<b>79.8</b>	<b>46,943,817</b>	<b>16,294,638</b>	<b>34.7</b>	<b>38,069,954</b>	<b>37,092,435</b>	<b>977,519</b>
200000	NON-CERTFCTD SAL	0	0	0	0.0	0	0	0.0	0	0	0
210000	CLASSIFIED, REG	4,598,195	10,140,184	8,944,465	88.2	11,796,397	5,257,952	44.6	10,514,696	10,989,553	(474,857)
220000	INSTR'L AIDE, REG	569,669	1,109,025	1,143,585	>100.	1,649,308	801,925	48.6	1,598,371	1,590,908	7,463
230000	SUB/RELIEF, UNCLSS	218,749	858,334	464,938	54.2	1,069,378	470,835	44.0	827,243	807,502	19,741
240000	INSTR'L AIDE, N-PERM	30,552	143,401	61,250	42.7	177,893	45,299	25.5	101,729	145,548	(43,819)
290000	MISC. CLASSIF SAL	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CLASSIF SAL</b>	<b>5,417,166</b>	<b>12,250,944</b>	<b>10,614,239</b>	<b>86.6</b>	<b>14,692,976</b>	<b>6,576,010</b>	<b>44.8</b>	<b>13,042,040</b>	<b>13,533,511</b>	<b>(491,471)</b>
420000	BOOKS	0	1,800	0	0.0	2,738	682	24.9	3,300	3,300	0
440000	INSTR'L MEDIA MATL	33,927	505,864	31,159	6.2	726,989	117,940	16.2	352,409	352,409	0
450000	SUPPLIES	206,050	1,139,571	549,599	48.2	1,344,669	282,124	21.0	866,547	866,547	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
	<b>TTL PRINT &amp; SUPPL</b>	<b>239,977</b>	<b>1,647,235</b>	<b>580,758</b>	<b>35.3</b>	<b>2,074,396</b>	<b>400,746</b>	<b>19.3</b>	<b>1,222,256</b>	<b>1,222,256</b>	<b>0</b>
540000	INSURANCE	0	0	0	0.0	0	0	0.0	0	0	0
550000	UTILIT & HSKPING	579,384	2,168,476	531,972	24.5	3,166,433	778,757	24.6	1,848,970	1,848,970	0
560000	CONTRACTS & RNTL	97,435	570,953	272,353	47.7	687,884	56,108	8.2	690,335	690,335	0
570000	LEGAL, ELECT, AUDIT	0	0	0	0.0	0	0	0.0	0	0	0
580000	OTHER EXPENSE	477,343	2,635,978	1,183,920	44.9	3,779,004	(574,484)	(15.2)	1,748,703	1,748,703	0
590000	MISC OTH EXP	0	0	0	0.0	0	7,500	0.0	7,500	7,500	0
	<b>TTL OPER EXP</b>	<b>1,154,162</b>	<b>5,375,407</b>	<b>1,988,245</b>	<b>37.0</b>	<b>7,633,321</b>	<b>260,381</b>	<b>3.4</b>	<b>4,295,508</b>	<b>4,295,508</b>	<b>0</b>
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
630000	LIBRARY BOOKS AND MATERIALS	0	542	0	0.0	542	0	0.0	542	542	0
640000	EQUIPMENT	58,973	467,203	139,635	29.9	699,829	95,671	13.7	497,976	497,976	0
650000	OTH CAPITAL OUTLY	62,835	212,205	105,023	49.5	364,451	11,343	3.1	364,451	364,451	0
690000	MISC.	0	0	0	0.0	0	0	0.0	0	0	0
	<b>TTL CAPITAL OUTLY</b>	<b>121,808</b>	<b>679,950</b>	<b>244,659</b>	<b>36.0</b>	<b>1,064,822</b>	<b>107,013</b>	<b>10.0</b>	<b>862,969</b>	<b>862,969</b>	<b>0</b>
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	38,889	38,889	38,889	100.0	494,923	494,923	100.0	494,923	494,923	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	28,792	76,704	76,704	100.0	47,145	47,145	100.0	47,145	25,000	22,145
740000	REALLOCATION/ADJ	0	289,051	289,050	100.0	0	0	0.0	0	0	0
750000	LOANS/GRANTS	0	0	0	0.0	0	0	0.0	0	0	0
790000	CONTING/UNALLOC	0	2,932,629	0	0.0	1,869,601	0	0.0	1,512	0	1,512
	<b>TTL OTHER</b>	<b>67,681</b>	<b>3,337,273</b>	<b>404,643</b>	<b>12.1</b>	<b>2,411,669</b>	<b>542,068</b>	<b>22.5</b>	<b>543,580</b>	<b>519,923</b>	<b>23,657</b>
	LESS INTRA/UNRES		0	0	0.0	0		0.0	0	0	0
	<b>TOTAL UNRESTRICTED w/o Benefits</b>	<b>21,782,804</b>	<b>63,113,033</b>	<b>45,617,793</b>	<b>72.28</b>	<b>74,821,001</b>	<b>24,180,857</b>	<b>32.3</b>	<b>58,036,307</b>	<b>57,526,602</b>	<b>509,705</b>
3x0000	MISC EMPL BEN	7,982,703	15,198,877	15,163,072	99.8	13,842,243	8,769,254	63.4	18,414,729	19,338,679	(923,950)
	<b>TOTAL UNRESTRICTED w/ Benefits</b>	<b>29,765,507</b>	<b>78,311,910</b>	<b>60,780,866</b>	<b>77.6</b>	<b>88,663,244</b>	<b>32,950,111</b>	<b>37.2</b>	<b>76,451,036</b>	<b>76,865,281</b>	<b>(414,245)</b>

Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
7,288,008	1,529,549	5.0		403,255	16,868,558
3,396,676	513,119	5.0			6,475,393
5,465,197	2,891,090	5.0		501,292	14,357,579
144,756	98,668	5.0			368,424
0					0
16,294,638	5,032,427				38,069,954
0	0				0
5,257,952	876,124	5.0			10,514,696
801,925	132,741	5.0			1,598,371
470,835	59,401	5.0			827,243
45,299	9,405	5.0			101,729
0					0
6,576,010	1,077,672				13,042,040

Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
110000	963,489	581,984	1,514,251	1,499,117	1,511,870
120000	515,240	499,455	608,191	598,787	532,685
130000	902,244	486,300	1,014,772	1,362,960	1,208,248
140000	18,868	14,817	9,790	40,165	12,537
190000	-	-	-	-	-
<b>Total</b>	<b>2,399,841</b>	<b>1,582,556</b>	<b>3,147,002</b>	<b>3,501,030</b>	<b>3,265,341</b>
210000	968,988	912,237	855,416	871,606	850,182
220000	155,934	118,719	131,591	133,492	132,443
230000	61,138	102,585	67,573	90,596	111,440
240000	1,532	1,609	1,125	13,779	12,963
290000	-	-	-	-	-
<b>Total</b>	<b>1,187,592</b>	<b>1,135,149</b>	<b>1,055,705</b>	<b>1,109,473</b>	<b>1,107,028</b>
3x0000	1,404,353	1,165,897	1,409,107	1,588,526	1,461,847

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	1,576,560	1,529,549			
120000	594,472	513,119			
130000	1,188,629	2,891,090			
140000	34,131	98,668			
190000					
<b>Total</b>	<b>3,393,792</b>	<b>5,032,427</b>	-	-	-
210000	860,421	876,124			
220000	131,525	132,741			
230000	93,756	59,401			
240000	10,799	9,405			
290000					
<b>Total</b>	<b>1,096,502</b>	<b>1,077,672</b>	-	-	-
3x0000	1,522,901	1,840,561			

Expenditure	Jan	Remaining	Winter	Summer	Total
July - Dec	SDD **	Periods	2023	2023	Projection***
8,769,254	1,840,561	5.0	0	190,407	18,414,729

College Projection \$11,797,963

District Projection \$ 12,212,208

QUARTERLY FINANCIAL STATUS REPORT

SECOND QUARTER REPORT  
as of December 31, 2022

LOS ANGELES VALLEY COLLEGE

Sub GL	Description	2021-2022				2022-2023				TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED	Difference Coll-Dist	Expenditure July - Dec	Jan SDD **	Remaining Periods	Winter 2023	Summer 2023	Total Projection***
		B	D	E	%ofYE	F	H	% of	% of									
		2nd QTR as of 12/31/21 ACTUAL	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	Budget (E/D)	2022-2023 CUR BUDGET as of 12/31/22	2nd QTR as of 12/31/22 ACTUAL	Bud (H/F)	% of									
110000	TEACHING, REG	6,517,155	14,617,835	15,181,541	>100.	17,583,423	6,997,372	39.8	16,188,975	16,204,870	(15,895)	6,997,372	1,490,586	5.0		248,088	16,188,975	
120000	NON-TCHNG, REG	3,083,827	6,260,894	6,319,191	>100.	6,489,430	3,561,982	54.9	7,180,139	7,238,020	(57,881)	3,561,982	603,026	5.0			7,180,139	
130000	TEACHING, HRLY	6,417,690	14,398,760	12,709,127	88.3	16,076,864	6,730,412	41.9	17,473,548	17,024,756	448,792	6,730,412	3,115,339	5.0		377,797	17,473,548	
140000	NON-TCHNG, HRLY	311,090	460,923	525,469	>100.	773,648	286,334	37.0	546,035	661,944	(115,909)	286,334	34,701	5.0			546,035	
190000	MISC-CERTIF SAL	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	<b>TTL CERTIF SAL</b>	<b>16,329,763</b>	<b>35,738,412</b>	<b>34,735,329</b>	<b>97.2</b>	<b>40,923,365</b>	<b>17,576,100</b>	<b>42.9</b>	<b>41,388,696</b>	<b>41,129,590</b>	<b>259,106</b>	17,576,100	5,243,652				41,388,696	
200000	NON-CERTFCTD SAL	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
210000	CLASSIFIED, REG	4,243,564	9,394,662	8,695,910	92.6	10,423,258	5,062,529	48.6	10,411,025	10,535,219	(124,194)	5,062,529	891,416	5.0			10,411,025	
220000	INSTR'L AIDE, REG	669,920	1,658,746	1,405,326	84.7	1,679,237	751,269	44.7	1,462,792	1,470,012	(7,220)	751,269	118,587	5.0			1,462,792	
230000	SUB/RELIEF, UNCLSS	163,514	274,918	280,520	>100.	314,876	454,018	>100.	776,373	474,032	302,341	454,018	53,726	5.0			776,373	
240000	INSTR'L AIDE, N-PERM	177,971	364,101	336,425	92.4	574,509	196,764	34.2	417,242	418,672	(1,430)	196,764	20,478	5.0			417,242	
290000	MISC. CLASSIF SAL	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	<b>TTL CLASSIF SAL</b>	<b>5,254,970</b>	<b>11,692,427</b>	<b>10,718,181</b>	<b>91.7</b>	<b>12,991,880</b>	<b>6,464,579</b>	<b>49.8</b>	<b>13,067,432</b>	<b>12,897,935</b>	<b>169,497</b>	6,464,579	1,084,207				13,067,432	
420000	BOOKS	985	8,697	985	11.3	1,500	0	0.0	1,500	1,500	0	985	0				985	
440000	INSTR'L MEDIA MAT'L	0	12,207	0	0.0	12,207	710	5.8	11,999	0	11,999	0	0				11,999	
450000	SUPPLIES	254,271	793,095	597,476	75.3	718,859	321,600	44.7	557,404	557,404	0	793,095	0				557,404	
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	
	<b>TTL PRINT &amp; SUPPL</b>	<b>255,256</b>	<b>813,999</b>	<b>598,461</b>	<b>73.5</b>	<b>732,566</b>	<b>322,310</b>	<b>44.0</b>	<b>570,903</b>	<b>558,904</b>	<b>11,999</b>	255,256	0				570,903	
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	989,195	2,528,453	2,391,293	94.6	2,567,363	1,217,412	47.4	3,096,485	3,096,485	0	989,195	0				3,096,485	
560000	CONTRACTS & RNTL	134,624	674,461	304,417	45.1	668,074	98,662	14.8	367,870	367,870	0	134,624	0				367,870	
570000	LEGAL, ELECT, AUDIT	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
580000	OTHER EXPENSE	208,490	2,140,686	619,440	28.9	2,722,616	(1,136,512)	(41.7)	(437,736)	(437,736)	0	208,490	0				(437,736)	
590000	MISC OTH EXP	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	<b>TTL OPER EXP</b>	<b>1,333,732</b>	<b>5,345,023</b>	<b>3,316,574</b>	<b>62.0</b>	<b>5,959,476</b>	<b>180,985</b>	<b>3.0</b>	<b>3,028,041</b>	<b>3,028,041</b>	<b>0</b>	1,333,732	0				3,028,041	
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	12,832	125,846	23,714	18.8	197,716	96,439	48.8	153,725	153,725	0	12,832	0				153,725	
650000	OTH CAPITAL OUTLY	2,725	17,856	13,138	73.6	17,794	4,647	26.1	13,138	13,138	0	2,725	0				13,138	
690000	MISC.	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	<b>TTL CAPITAL OUTLY</b>	<b>15,557</b>	<b>143,702</b>	<b>36,853</b>	<b>25.6</b>	<b>215,510</b>	<b>101,086</b>	<b>46.9</b>	<b>166,863</b>	<b>166,863</b>	<b>0</b>	15,557	0				166,863	
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	535,328	440,845	440,845	100.0	643,271	643,271	100.0	643,271	513,271	130,000	535,328	0				643,271	
740000	REALLOCATION/ADJ	0	75,315	75,315	100.0	0	0	0.0	0	0	0	0	0				75,315	
750000	LOANS/GRANTS	0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
790000	CONTING/UNALLOC	0	10,930,045	0	0.0	8,260,394	0	0.0	0	0	0	0	0				8,260,394	
	<b>TTL OTHER</b>	<b>535,328</b>	<b>11,446,205</b>	<b>516,160</b>	<b>4.5</b>	<b>8,903,665</b>	<b>643,271</b>	<b>7.2</b>	<b>643,271</b>	<b>513,271</b>	<b>130,000</b>	535,328	0				643,271	
	LESS INTRA/UNRES		0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	<b>TOTAL UNRESTRICTED w/o Benefits</b>	<b>23,724,607</b>	<b>65,179,768</b>	<b>49,921,558</b>	<b>76.59</b>	<b>69,726,462</b>	<b>25,288,332</b>	<b>36.3</b>	<b>58,865,207</b>	<b>58,294,605</b>	<b>570,602</b>	23,724,607	0				58,865,207	
3x0000	MISC EMPL BEN	8,080,710	12,756,454	16,019,456	>100.	13,536,944	8,671,011	64.1	18,616,078	19,067,280	(451,202)	8,080,710	1,924,488	5.0	0	131,748.76	18,616,078	
	<b>TOTAL UNRESTRICTED w/ Benefits</b>	<b>31,805,317</b>	<b>77,936,222</b>	<b>65,941,014</b>	<b>84.6</b>	<b>83,263,406</b>	<b>33,959,343</b>	<b>40.8</b>	<b>77,481,285</b>	<b>77,361,885</b>	<b>119,401</b>	31,805,317	1,924,488				77,481,285	

College Projection \$5,901,521  
District Projection \$5,782,121

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, 2022

EDUCATIONAL SERVICE CENTER

Sub GL	Description	2021-2022				2022-2023			TOTAL BUDGET DEPT PROJECTED	TOTAL ACCT DEPT PROJECTED	Difference Acct-Budget	Expenditure July - Dec	Jan SDD **	Remaining Periods	Winter 2023	Summer 2023	Total Projection***	
		B	D	E	F	H	% of Bud (H/F)	% of Budget (E/D)										% of Bud (H/F)
		2nd QTR as of 12/31/21 ACTUAL	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)	2022-2023 CUR BUDGET as of 12/31/22	2nd QTR as of 12/31/22 ACTUAL	% of Bud (H/F)										
110000	TEACHING, REG	0	0	0	0.0	0	0	0.0	0	0	0	0	5.0		0	0		
120000	NON-TCHNG, REG	1,205,617	2,012,989	2,239,329	>100.	2,281,501	1,442,895	63.2	2,821,205	2,736,085	85,120	1,442,895	229,718	5.0		2,821,205		
130000	TEACHING, HRLY	51,448	0	12,710	>100.	0	10,214	>100.	29,702	0	29,702	10,214	3,248	5.0	0	29,702		
140000	NON-TCHNG, HRLY	26,855	0	9,042	>100.	0	(1,628)	<100.	(1,628)	0	(1,628)	(1,628)		5.0		(1,628)		
190000	MISC-CERTIF SAL	0	0	0	0.0	0	0	0.0	0	0	0	0				0		
	<b>TTL CERTIF SAL</b>	<b>1,283,921</b>	<b>2,012,989</b>	<b>2,261,081</b>	<b>&gt;100.</b>	<b>2,281,501</b>	<b>1,451,482</b>	<b>63.6</b>	<b>2,849,280</b>	<b>2,736,085</b>	<b>113,195</b>	1,451,482				2,849,280		
200000	NON-CERTFCTD SAL	0	0	0	0.0	0	0	0.0	0	0	0	0				0		
210000	CLASSIFIED, REG	13,313,690	26,911,224	26,679,197	99.1	29,687,256	14,261,352	48.0	28,688,846	28,522,705	166,142	14,261,352	2,404,582	5.0		28,688,846		
220000	INSTR'L AIDE, REG	0	0	0	0.0	0	134	>100.	134	0	134	134		5.0		134		
230000	SUB/RELIEF, UNCLSS	311,128	746,629	653,540	87.5	398,275	415,930	>100.	881,813	831,859	49,954	415,930	65,884	5.0		881,813		
240000	INSTR'L AIDE, N-PERM	2,170	0	3,477	>100.	0	798	>100.	798	0	798	798		5.0		798		
290000	MISC. CLASSIF SAL	0	0	0	0.0	0	0	0.0	0	0	0	0				0		
	<b>TTL CLASSIF SAL</b>	<b>13,626,988</b>	<b>27,657,853</b>	<b>27,336,214</b>	<b>98.8</b>	<b>30,085,531</b>	<b>14,678,214</b>	<b>48.8</b>	<b>29,571,592</b>	<b>29,354,564</b>	<b>217,028</b>	14,678,214	2,470,466			29,571,592.04		
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	21,967	449,277	197,737	44.0	387,178	169,935	43.9	230,000	230,000	0	21,967				230,000		
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		
	<b>TTL PRINT &amp; SUPPL</b>	<b>21,967</b>	<b>449,277</b>	<b>197,737</b>	<b>44.0</b>	<b>387,178</b>	<b>169,935</b>	<b>43.9</b>	<b>230,000</b>	<b>230,000</b>	<b>0</b>	21,967				230,000		
540000	INSURANCE	0	0	0	0.0	0	0	0.0	0	0	0	0				0		
550000	UTILIT & HSKPING	37,698	195,151	148,242	76.0	261,525	28,356	10.8	136,000	136,000	0	37,698				136,000		
560000	CONTRACTS & RNTL	183,654	1,338,659	537,884	40.2	1,962,437	362,500	18.5	1,927,437	1,927,437	0	183,654				1,927,437		
570000	LEGAL, ELECT, AUDIT	0	59,693	27,260	45.7	75,577	0	0.0	75,577	75,577	0	0				75,577		
580000	OTHER EXPENSE	1,245,660	3,076,965	2,286,592	74.3	3,891,152	1,430,446	36.8	3,800,000	3,800,000	0	1,245,660				3,800,000		
590000	MISC OTH EXP	0	13,000	0	0.0	13,000	0	0.0	13,000	13,000	0	0				13,000		
	<b>TTL OPER EXP</b>	<b>1,467,011</b>	<b>4,683,468</b>	<b>2,999,978</b>	<b>64.1</b>	<b>6,203,691</b>	<b>1,821,302</b>	<b>29.4</b>	<b>5,952,014</b>	<b>5,952,014</b>	<b>0</b>	1,467,011				5,952,014		
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	3,777	321,731	109,730	34.1	426,012	60,550	14.2	150,000	150,000	0	3,777				150,000		
650000	OTH CAPITAL OUTLY	33,618	94,560	63,808	67.5	120,365	38,092	31.6	115,247	100,000	15,247	33,618				115,247		
690000	MISC.	0	0	0	0.0	0	0	0.0	0	0	0	0				0		
	<b>TTL CAPITAL OUTLY</b>	<b>37,395</b>	<b>416,291</b>	<b>173,538</b>	<b>41.7</b>	<b>546,377</b>	<b>98,642</b>	<b>18.1</b>	<b>265,247</b>	<b>250,000</b>	<b>15,247</b>	37,395				265,247		
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	1,833,273	0	0.0	2,431,299	0	0.0	0	0	0	0				0		
	<b>TTL OTHER</b>	<b>0</b>	<b>1,833,273</b>	<b>0</b>	<b>0.0</b>	<b>2,431,299</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0</b>	<b>0</b>	0				0		
	LESS INTRA/UNRES		0	0	0.0	0	0	0.0	0	0	0					0		
	<b>TOTAL UNRESTRICTED w/o Benefits</b>	<b>16,437,282</b>	<b>37,053,151</b>	<b>32,968,548</b>	<b>88.98</b>	<b>41,935,577</b>	<b>18,219,575</b>	<b>43.4</b>	<b>38,868,133</b>	<b>38,522,663</b>	<b>345,470</b>	16,437,282				38,868,133		
3x0000	MISC EMPL BEN	7,258,282	14,110,279	14,712,721	>100.	14,688,621	8,609,092	58.6	17,095,135	16,400,000	695,135	7,258,282	2,009,402	5.0	0	17,095,135		
	<b>TOTAL UNRESTRICTED w/ Benefits</b>	<b>23,695,564</b>	<b>51,163,430</b>	<b>47,681,269</b>	<b>93.2</b>	<b>56,624,198</b>	<b>26,828,667</b>	<b>47.4</b>	<b>55,963,267</b>	<b>54,922,663</b>	<b>1,040,605</b>	23,695,564				55,963,267		

Acct Dept Projection 1,701,535

Budget Dept Projection 660,931

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





CITY  
EAST  
HARBOR  
MISSION  
PIERCE  
SOUTHWEST  
TRADE-TECH  
VALLEY  
WEST

**TO:** College Presidents  
**FROM:** Jeanette L. Gordon  
**DATE:** February 9, 2023  
**SUBJECT:** 2023-2024 Preliminary Budget Planning Allocations

Transmitted for your information and action is the 2023-2024 Preliminary Budget Planning Allocation (Attachment I). 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. The Preliminary Budget Planning Allocation for each college is attached.

On January 10, 2023, the Governor released the proposed state budget for 2023-24, which includes COLA at 8.13% and 0.5% for enrollment growth/access.

The Governor’s budget proposal will be reviewed by the Legislature in the next coming months. We will be monitoring the State Legislature’s deliberation on the Governor’s budget.

The 2023-2024 Preliminary Budget Planning Allocation is developed based on the following assumptions:

Revenue Assumptions:

- Base Revenue, is projected at \$521.3 million, excluding Education Protection Act (EPA) and COLA.
- EPA fund is projected at \$198.1 million.
- COLA is projected at \$58.5 million.
- Lottery revenue is estimated at \$13.1 million.
- Nonresident tuition is estimated at \$8.3 million.
- Apprenticeship is estimated at \$0.4 million.
- Part-time faculty compensation is estimated at \$2.3 million.
- State Mandate block grant is estimated at \$2.7 million.
- Full-time Faculty Hiring is estimated at \$13.4 million.
- Part-time Office Hours is estimated at \$4.8 million.
- Interest and RDA passthrough revenue is estimated at \$11.0 million.
- Dedicated revenue is estimated at \$8.5 million as projected by colleges.

Allocation Assumptions:

- Total budget allocations are \$1.0 billion.
- Total college allocations are at \$625.8 million.
- Centralized Services are funded at \$133.0 million.
- General Reserve is 6.5% of total projected Unrestricted General Fund, or \$54.7 million
- Contingency Reserve is established at 3.5% of total projected Unrestricted General Fund revenue, or \$29.5 million. Colleges are required to set aside in

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Los Angeles, CA 90017

their budgets a 1% reserve. The reserve should only be used for unanticipated emergency events upon the Chancellor's approval.

- ESC allocation (excluding Information Technology) is at \$37.1 million.
- Information Technology is at \$20.0 million.
- Deferred Maintenance Fund is established at 2.0% of projected Unrestricted General Fund or \$16.8 million.
- No distribution of the projected balances at this time.

A complete detail of the 2023-2024 Preliminary Budget Planning Allocation is presented in Attachment I.

Please disseminate the information to appropriate staff involved in preparing your college's Budget Operation Plan.

The deadline for advancing your PBF budget to the District Budget Office is **March 2, 2023**. College Budget Operation Plans are due May 12, 2023.

If you have any questions, please contact Deborah La Teer at [lateerda@laccd.edu](mailto:lateerda@laccd.edu).

JLG:

Cc: (w/attachments)  
Chancellor  
Deputy Chancellor  
Senior Staff  
Vice Presidents of Administration  
Employee Organization Representatives  
District Budget Committee  
College Budget Primary Users  
District Budget Office

# LOS ANGELES COMMUNITY COLLEGE DISTRICT 2023-2024 PRELIMINARY BUDGET ALLOCATION MECHANISM

In 2019-20, the Board approved a new District Allocation Model that better aligns with the new Student Centered Funding Formula. This formula has been utilized for the Final Budget Allocation.

## Funding Principles

- Aligns with the State’s Student Centered Funding Formula (SCFF) in support of student access, equity and success.
- Allocation Model should be easily understood, fair and predictable.
- Recognizes there are core services and unique characteristics associated with a College regardless of size.
- Recognizes that there are Districtwide costs and Educational Service Center operations that must be funded.
- Balances will be retained by Colleges and Educational Service Center locations.

## I. Parameters used to determine State Apportionment Revenue

### 1. Base Allocation

The Base Allocation is the enrollment-based component of the State Student Centered Funding Formula (SCFF) and is the sum of the Basic Allocation funding (which is based on the number of colleges and centers in a district and its size) and the funding for enrollment in credit (utilizing a three-year average), noncredit, and career development and college preparation (CDCP) noncredit courses, as well as enrollment of special admit students and inmates in correctional facilities.

For fiscal year 2023-24, the basic allocation base rate is estimated to be:

- |                           |             |                |
|---------------------------|-------------|----------------|
| • FTES >= 20,000          | \$8,578,925 | large college  |
| • 10,000 <= FTES < 20,000 | \$7,506,559 | medium college |
| • FTES < 10,000           | \$6,434,191 | small college  |

For fiscal year 2023-24, the FTES allocation rates are estimated to be:

- Credit \$5,234
- Special Admit Credit \$7,340
- Incarcerated Credit \$7,340
- Non-Credit \$4,414
- Non-Credit Enhanced (CDCP) \$7,340

## 2. Supplemental Allocation

The Supplemental Allocation of the SCFF recognizes that districts must provide additional support to remove barriers to access and success for certain groups of students. It is determined based on the number of low-income students in a district.

For fiscal year 2023-24, the Supplemental Allocation rates are estimated to be:

- Pell Grant Recipients \$1,238
- College Promise Grant Recipients \$1,238
- AB 540 students \$1,238

## 3. Student Success Allocation

The Student Success Allocation encourages progress on outcomes linked to the goals included in the State Chancellors Office *Vision for Success*. This allocation assigns funding rates for eight outcomes with additional funding for outcomes attained by students who received Pell Grants and College Promise Grants (Equity).

For fiscal year 2023-24, the Student Success Allocation rates are estimated to be:

- Associate degree for transfer (ADT) \$2,920
- Associate degree granted \$2,190
- Baccalaureate degree granted \$2,190
- Credit certificate granted \$1,460
- Transfer-level Math or English course \$1,460
- Transfer to four-year university \$1,095
- Completion of nine or more CTE units \$730



- Attainment of regional living wage \$730

For fiscal year 2023-24, the Equity Allocation rates for Pell Students are estimated to be:

- Associate degree for transfer (ADT) \$1,104
- Associate degree granted \$828
- Baccalaureate degree granted \$828
- Credit certificate granted \$552
- Transfer-level Math or English course \$552
- Transfer to four-year university \$414
- Completion of nine or more CTE units \$276
- Attainment of regional living wage \$276

For fiscal year 2023-24, the Equity Allocation rates for CA Promise Grant Students are estimated to be:

- Associate degree for transfer (ADT) \$736
- Associate degree granted \$552
- Baccalaureate degree granted \$552
- Credit certificate granted \$368
- Transfer-level Math or English course \$368
- Transfer to four-year university \$276
- Completion of nine or more CTE units \$184
- Attainment of regional living wage \$184

#### 4. COLA

COLA (cost of living adjustment) will be distributed as specified in the State Apportionment notice.

#### 5. Growth

Growth will not be budgeted until earned and distributed only to the extent in which it is paid by the State.

## **II. Parameters to Allocate State Apportionment Revenue**

### **1. Educational Services Center (ESC)**

The District recognizes that there are certain services that are provided more efficiently through a central operation. Examples of these services include Human Resources, Payroll, Accounts Payable and Purchasing. Funding for the ESC will be determined by a percentage of LACCD Base Allocation determined by the state Student Centered Funding Formula (SCFF). During the three-year implementation of the SCFF, the percentage will be determined by the formula: Prior Year Allocation + Current Year COLA + Board Approved Adjustments +/- cost transfers from/to other locations, divided by the Total Base Allocation of the Total Computation Revenue. This methodology is the equivalent of 6% of the 2018-19 General Fund Unrestricted Revenue budget (less dedicated revenue). Funding for the ESC will come off the top of the Base Allocation, the remaining Base Allocation will be proportionately reduced across all locations and shall be distributed to colleges based on their proportion of the Districts funded FTES. The percentage and methodology will be reviewed a few years after the SCFF is fully implemented.

### **2. Districtwide Accounts**

There are annual expenditures which support the District as a whole or that cannot be easily broken out by college. Examples of these expenditures include Property & Liability Insurance, Legal, Audit, etc. Budgets in these accounts do not carryover but are replenished each year. Funding for the Districtwide Accounts is based on need, the Presidents will make budget recommendations on Districtwide Accounts to the District Budget Committee. Funding for the Districtwide Accounts will come off the top of the Base Allocation, the remaining Base Allocation will be proportionately reduced across all locations and shall be distributed to colleges based on their proportion of the Districts funded FTES.

### **3. Other Districtwide Accounts**

There are Districtwide projects and expenditures that are one time in nature that tend to take multiple years to complete. Budgets in these accounts carryover until project completion or are self-supporting operations. Examples of these expenditures include the President and Dean Academy, DAS professional college, DAS sustainability and Van de Kamp. Funding for these other Districtwide accounts come from one-time budget requests or from unique funding streams and does not come from the Base Allocation.

### **4. Reserves**

The District shall maintain a District General Reserve of six and a half percent (6.5%) and a Contingency Reserve of three and a half percent (3.5%) of total unrestricted general fund revenue at the districtwide account level. Such reserves shall be established to ensure the District's financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year. Use of the reserve must be approved by the Board prior to any expenditure. State

Apportionment Base Allocation Revenue will be utilized to maintain the General Reserve (6.5%) and replenish the Contingency Reserve (3.5%).

## **5. College Set Asides**

One percent (1.0%) of total college unrestricted allocation is to be set aside in the college budget to ensure College financial stability, to meet emergency situations or budget adjustments due to any revenue projection shortfalls during the fiscal year.

## **6. Other Set Asides**

The District shall maintain a Deferred Maintenance fund, setting aside two percent (2.0%) of total unrestricted general fund revenue at the districtwide account level. State Apportionment Base Allocation Revenue will be utilized to establish the Deferred Maintenance fund each budget year.

## **7. College Allocation**

### **a. College Minimum Base**

To recognize that there are fixed expenses and core services associated with a College regardless of size, each College will receive an annual minimum base allocation determined by the following parameters:

- Minimum Administrative Staffing:
  1. (1) President;
  2. (3) Vice Presidents;
  3. (1) Institutional Research Dean;
  4. (1) Facilities Manager;
  5. Deans
    - a. (4) Deans => small colleges (FTES<10,000);
    - b. (8) Deans => medium colleges (FTES>=10,000 and <20,000);
    - c. (12) Deans => large colleges (FTES>=20,000).
- Maintenance and Operations costs based on average cost per gross square footage.

### **b. Remaining State Apportionment Allocation**

The colleges shall receive 100 % of their earned Supplemental Allocation and 100% of their earned Student Success Allocation, as well as their proportional share of their earned amount of the remaining Base Allocation (after ESC, Districtwide and Reserves).

### **III. Parameters to Allocate Other Revenue**

#### **1. Non-Resident Tuition/Enrollment Fees**

Revenue shall be distributed to colleges based on college projections of tuition earnings.

#### **2. Local Revenue and Other Federal and State Revenue (Dedicated Revenue)**

Revenue that is directly generated by colleges shall be distributed to colleges based on college projections and adjusted for actual.

#### **3. Lottery Revenue**

Revenue shall be distributed to colleges based on the proportion of a college's prior year FTES over the total District FTES and adjusted for actual.

#### **4. Interest and Other Federal, State, and Local Income Not Directly Generated by the Colleges.**

Interest and other federal, state, and local income that is not directly generated by colleges shall be utilized to fund the District's reserves.

### **IV. Parameters for Allocations**

1. A College total budget shall be the sum of the adjusted base allocation, 100% of the calculated supplemental allocation, 100% of the calculated student success allocation, plus other revenue; minus college deficit payments; plus, balances.
2. Additional funding received by the District after Final Budget, not directly attributable to an individual college, shall be distributed through the new allocation model as delineated in the Revenue Parameters above.
3. In the event that actual revenues are less than the amounts projected and allocated to colleges for the fiscal year, the college budgets will be recalculated and adjusted accordingly.
4. During the implementation years of the Student Centered Funding Formula, Colleges experiencing an enrollment/FTES decline (to be determined when the First Principal Apportionment Recalculation becomes available) shall be held harmless in the current year of the decline in an amount equal to the revenue loss associated with the FTES reduction in that year.
5. ~~Colleges shall keep their year-end balances up to five percent (5.0%) of their prior fiscal year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year 2013-14 and subsequent fiscal years up to ten percent (10%) of their prior year Unrestricted General Fund budget. Colleges will be allowed to use up to \$5 million or twenty-five percent (25%) of their ending balances, whichever is less and within~~

~~the limits of the above parameters. College balance amounts prior to 2013-14 are not to be included in this calculation. Additional access is allowed with the Chancellor's approval. Board Suspended until 2024-25.~~

6. The Educational Services Center shall retain its prior year ending balance including open orders. Open orders for Educational Services Center and Districtwide Accounts shall be funded up to the available balances from these locations. Any uncommitted balances in Districtwide Accounts shall be redistributed to colleges.
7. The college president is the authority for college matters within the parameters of law and Board operating policy. The college president shall be responsible for the successful operation and performance of the college.
8. During Budget Preparation, the Presidents will make a recommendation on Districtwide Accounts allocation to the District Budget Committee.
9. Prior to Budget Preparation, the Presidents will meet to forecast FTES and other metrics and set goals to maximize revenues to be generated by the colleges.
10. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
11. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February), and at year-end.

**2023-2024 PRELIMINARY BUDGET**  
**Funds Available for 2023-2024**  
**Unrestricted General Fund**

	2022-2023	2023-2024
	FINAL BUDGET (COLA@6.56%, Gr@0.00%)	PRELIMINARY BUDGET (COLA@8.13%, Gr@0.00%)
<b>Base (excluding EPA Funds)</b>	477,019,782	521,307,836
<b>EPA Funds</b>	198,102,933	198,102,931
<b>COLA</b>	44,288,051	58,488,095
<b>Growth</b>	0	0
<b>Lottery</b>	12,927,300	13,090,400
<b>Non-Resident</b>	7,120,000	8,253,600
<b>Apprenticeship</b>	365,396	365,396
<b>Part-time Faculty Compensation</b>	2,265,548	2,265,548
<b>On-Going State Mandate Block Grant</b>	2,398,000	2,654,510
<b>Full-Time Faculty Hiring</b>	13,368,234	13,368,234
<b>Part-time Office Hours</b>	4,845,499	4,845,499
<b>Part-Time Faculty Health Benefits</b>	0	0
<b>Local</b>		
<b>Interest and RDA Passthrough</b>	10,000,000	11,000,000
<b>Dedicated Revenue</b>	7,103,840	8,529,440
<b>TOTAL INCOME</b>	<b>779,804,583</b>	<b>842,271,489</b>
<b>Fund Balances</b>		
<b>Open Orders</b>	18,500,747	0
<b>Contingency Reserve</b>	27,293,160	29,479,502
<b>General Reserve</b>	50,687,298	54,747,647
<b>Other Fund Balance</b>	86,404,243	82,922,503
<b>Total Fund Balance</b>	<b>182,885,448</b>	<b>167,149,652</b>
<b>TOTAL PROJ FUNDS AVAILABLE</b>	<b>962,690,031</b>	<b>1,009,421,141</b>

### 2023-2024 PRELIMINARY BUDGET UNRESTRICTED GENERAL FUND

	2022-2023	2022-2023	2023-2024
	FINAL BUDGET W/ DISTRIBUTED BALANCES	FINAL BUDGET W/O DISTRIBUTED BALANCES	PRELIMINARY BUDGET
City	70,203,973	68,894,646	73,503,031
East	149,292,287	132,737,664	142,059,317
Harbor	44,064,194	39,345,407	42,251,272
Mission	44,397,599	41,111,541	43,475,388
Pierce	95,708,304	83,432,451	89,184,371
Southwest	36,344,088	33,819,419	35,283,337
Trade-Tech	88,651,562	71,120,518	75,482,906
Valley	83,263,406	71,268,198	75,190,540
West	48,325,433	46,371,025	49,398,311
<b>College Total</b>	<b>660,250,846</b>	<b>588,100,870</b>	<b>625,828,473</b>
Educational Services Center	36,924,779	34,536,380	37,136,359
Information Technology	19,699,419	18,605,657	20,002,604
Districtwide Services	138,745,488	122,502,004	133,003,049
Contingency Reserve	27,293,160	27,293,160	29,479,502
General Reserve	50,687,298	50,687,298	54,747,647
STRS/PERS Reserve	3,830,001	3,830,001	1,030,001
Other District-wide	1,947,141	0	0
Van de Kamp Innovation	2,943,314	1,018,604	1,236,396
Supplemental Retirement (SRP)	4,772,488	4,772,488	4,772,489
Funds for Deferred Maint	15,596,092	15,596,092	16,845,430
Undistributed Balance	5	95,747,476	85,339,191
<b>TOTAL</b>	<b>962,690,031</b>	<b>962,690,031</b>	<b>1,009,421,141</b>

**2023-2024 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	16,127,369	18,095,772	23,145,434	15,104,840	8,815,340	6,880,155	3,337,995	91,506,905	1,722,084	874,811	0	310,141	1,578,622	2,500,000	391,001	98,883,564
East	19,714,760	37,430,215	50,790,028	23,699,210	17,279,724	13,516,322	17,338,489	179,768,748	1,603,410	1,529,289	0	680,569	3,336,819	1,200,000	948,898	189,067,733
Harbor	9,323,098	9,995,951	11,798,858	6,107,430	4,925,309	3,911,919	5,966,435	52,029,000	901,752	427,997	0	158,101	775,388	409,000	1,405,763	56,107,001
Mission	9,706,165	11,489,426	14,190,542	7,990,955	5,274,773	4,096,037	1,729,898	54,477,796	1,840,756	600,900	0	190,148	930,209	416,000	393,704	58,849,513
Pierce	12,934,351	21,489,009	28,255,466	15,960,155	12,904,923	8,242,026	9,834,024	109,619,954	1,310,188	840,364	0	378,613	1,870,624	1,493,000	1,040,323	116,553,066
Southwest	10,988,428	7,970,629	8,269,328	4,352,145	3,156,354	3,351,056	6,481,513	44,569,453	920,378	295,945	0	110,806	544,088	292,600	671,006	47,404,276
Trade-Tech	15,355,834	16,465,573	20,742,698	11,320,615	8,400,748	6,932,016	12,979,182	92,196,666	1,369,524	796,081	365,396	277,945	1,364,322	604,000	856,761	97,830,695
Valley	15,203,561	18,912,682	23,958,194	15,735,735	9,768,770	7,088,659	3,612,433	94,280,034	2,074,642	1,045,665	0	321,031	1,568,248	615,000	453,790	100,358,410
West	10,412,592	13,731,572	16,952,383	7,360,060	6,326,698	4,658,083	2,511,690	61,953,078	1,625,495	699,995	0	227,156	1,122,080	724,000	1,131,798	67,483,602
<b>COLLEGE TOTAL</b>	<b>119,766,158</b>	<b>155,580,829</b>	<b>198,102,931</b>	<b>107,631,145</b>	<b>76,852,639</b>	<b>58,676,272</b>	<b>63,791,659</b>	<b>780,401,633</b>	<b>13,368,229</b>	<b>7,111,047</b>	<b>365,396</b>	<b>2,654,510</b>	<b>13,090,400</b>	<b>8,253,600</b>	<b>7,293,044</b>	<b>832,537,859</b>
Educational Services Ctr																
Information Technology																
Districtwide Svcs																
Contingency Reserve																
General Reserve																
STRS/PERS Reserve																
Other District-wide																
Van de Kamp Innovation															1,236,396	1,236,396
SRP- Early Retirement																
Funds for Def Maint																
Undistrib (Projtd Bal)						(188,177)	(2,314,594)	(2,502,771)	5	11,000,000						8,497,234
<b>TOTAL</b>	<b>119,766,158</b>	<b>155,580,829</b>	<b>198,102,931</b>	<b>107,631,145</b>	<b>76,852,639</b>	<b>58,488,095</b>	<b>61,477,065</b>	<b>777,898,862</b>	<b>13,368,234</b>	<b>18,111,047</b>	<b>365,396</b>	<b>2,654,510</b>	<b>13,090,400</b>	<b>8,253,600</b>	<b>8,529,440</b>	<b>842,271,489</b>

**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 pymt	Debt Repay	BUDGET ALLOCATION
City	98,883,564	(25,011,529)	(712,174)	19,046	0	324,124	73,503,031	0	0	0	73,503,031	0	73,503,031
East	189,067,733	(47,057,459)	(539,448)	68,205	0	520,286	142,059,317	0	0	0	142,059,317	0	142,059,317
Harbor	56,107,001	(13,566,772)	(471,955)	10,840	0	172,158	42,251,272	0	0	0	42,251,272	0	42,251,272
Mission	58,849,513	(15,427,632)	(287,613)	37,120	108,879	195,121	43,475,388	0	0	0	43,475,388	0	43,475,388
Pierce	116,553,066	(27,326,689)	(400,796)	0	0	358,790	89,184,371	0	0	0	89,184,371	0	89,184,371
Southwest	47,404,276	(11,871,020)	(406,324)	10,840	0	145,565	35,283,337	0	0	0	35,283,337	0	35,283,337
Trade-Tech	97,830,695	(22,916,877)	(504,038)	786,817	0	286,309	75,482,906	0	0	0	75,482,906	0	75,482,906
Valley	100,358,410	(25,319,269)	(407,721)	40,325	192,806	325,989	75,190,540	0	0	0	75,190,540	0	75,190,540
West	67,483,602	(17,917,256)	(425,524)	48,784	0	208,705	49,398,311	0	0	0	49,398,311	0	49,398,311
<b>COLLEGE TOTAL</b>	<b>832,537,859</b>	<b>(206,414,503)</b>	<b>(4,155,593)</b>	<b>1,021,977</b>	<b>301,685</b>	<b>2,537,047</b>	<b>625,828,472</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>625,828,473</b>	<b>0</b>	<b>625,828,473</b>
Educational Services Ctr	0	37,406,831	(407,765)			137,293	37,136,359	0		0	37,136,359		37,136,359
Information Technology	0	20,025,170	(88,797)			66,231	20,002,604	0		0	20,002,604		20,002,604
Districtwide Svcs	0	133,304,734			(301,685)		133,003,049	0		0	133,003,049		133,003,049
Contingency Reserve	0	3,269,224	(120,334)	(1,021,977)		59,429	2,186,342	27,293,160			29,479,502		29,479,502
General Reserve	0	4,060,349					4,060,349	50,687,298			54,747,647		54,747,647
STRS/PERS Reserve	0					1,030,001	1,030,001				1,030,001		1,030,001
Other District-wide	0	0					0	0		0	0		0
Van de Kamp Innovation	1,236,396						1,236,396	0		0	1,236,396		1,236,396
SRP- Early Retirement	0		4,772,489				4,772,489				4,772,489		4,772,489
Funds for Def Maint	0	16,845,430					16,845,430	0			16,845,430		16,845,430
Undistrib (Projtd Bal)	8,497,234	(8,497,234)				0	0	85,339,191	0		85,339,191		85,339,191
<b>TOTAL</b>	<b>842,271,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,830,001</b>	<b>846,101,491</b>	<b>163,319,649</b>	<b>0</b>	<b>0</b>	<b>1,009,421,141</b>	<b>0</b>	<b>1,009,421,141</b>



**2023-2024 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	31,922,029	23,145,434	15,104,840	8,815,340	3,337,995	6,880,155	<b>89,205,793</b>	1,722,084	0	2,500,000	391,001	1,578,622	874,811	310,141	96,582,452
EAST	63,114,317	50,790,028	23,699,210	17,279,724	17,338,489	13,516,322	<b>185,738,090</b>	1,603,410	0	1,200,000	948,898	3,336,819	1,529,289	680,569	195,037,075
HARBOR	18,619,943	11,798,858	6,107,430	4,925,309	5,966,435	3,911,919	<b>51,329,894</b>	901,752	0	409,000	1,405,763	775,388	427,997	158,101	55,407,895
MISSION	20,773,071	14,190,542	7,990,955	5,274,773	1,729,898	4,096,037	<b>54,055,276</b>	1,840,756	0	416,000	393,704	930,209	600,900	190,148	58,426,993
PIERCE	37,138,000	28,255,466	15,960,155	12,904,923	9,834,024	8,242,026	<b>112,334,594</b>	1,310,188	0	1,493,000	1,040,323	1,870,624	840,364	378,613	119,267,706
SOUTHWEST	15,986,189	8,269,328	4,352,145	3,156,354	6,481,513	3,351,056	<b>41,596,585</b>	920,378	0	292,600	671,006	544,088	295,945	110,806	44,431,408
TRADE-TECH	29,363,887	20,742,698	11,320,615	8,400,748	12,979,182	6,932,016	<b>89,739,146</b>	1,369,524	365,396	604,000	856,761	1,364,322	796,081	277,945	95,373,175
VALLEY	33,595,219	23,958,194	15,735,735	9,768,770	3,612,433	7,088,659	<b>93,759,010</b>	2,074,642	0	615,000	453,790	1,568,248	1,045,665	321,031	99,837,386
WEST	24,834,332	16,952,383	7,360,060	6,326,698	2,511,690	4,658,083	<b>62,643,246</b>	1,625,495	0	724,000	1,131,798	1,122,080	699,995	227,156	68,173,770
UNDISTRIB/OTHER DW	0	0	0	0	(2,314,594)	(188,177)	<b>(2,502,771)</b>	5	0	0	0	0	11,000,000	0	8,497,234
ESC/INFO TECH/VDK	0	0	0	0	0	0	<b>0</b>	0	0	0	1,236,396	0	0	0	1,236,396
<b>TOTAL</b>	<b>275,346,987</b>	<b>198,102,931</b>	<b>107,631,145</b>	<b>76,852,639</b>	<b>61,477,065</b>	<b>58,488,095</b>	<b>777,898,862</b>	<b>13,368,234</b>	<b>365,396</b>	<b>8,253,600</b>	<b>8,529,440</b>	<b>13,090,400</b>	<b>18,111,047</b>	<b>2,654,510</b>	<b>842,271,489</b>

**2023-2024 EDUCATION PROTECTION ACT (EPA)\***  
**FUNDS DISTRIBUTION**

<b>COLLEGE</b>	<b>TOTAL STATE FTES</b>	<b>% OF TOTAL</b>	<b>TOTAL EPA FUNDS</b>
City	8,776	11.7%	\$23,145,434
East	19,258	25.6%	\$50,790,028
Harbor	4,474	6.0%	\$11,798,858
Mission	5,381	7.2%	\$14,190,542
Pierce	10,713	14.3%	\$28,255,466
Southwest	3,135	4.2%	\$8,269,328
Trade-Tech	7,865	10.5%	\$20,742,698
Valley	9,084	12.1%	\$23,958,194
West	6,428	8.6%	\$16,952,383
<b>TOTAL</b>	<b>75,113</b>	<b>100.0%</b>	<b>\$198,102,931</b>

\*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 2021-22

	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	West	Total
<b>Annual Salary <sup>[1]</sup></b>										
President	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	<b>2,635,975</b>
Academic Affairs VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	<b>2,008,127</b>
Student Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	<b>2,008,127</b>
Administrative Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	<b>2,008,127</b>
Director of College Facilities	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	<b>1,537,810</b>
Institutional Research Dean	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	<b>1,598,718</b>
<b>Total Funding for Presidents and VPs</b>	<b>\$1,310,765</b>	<b>\$1,310,765</b>	<b>\$1,310,765</b>	<b>\$1,310,765</b>	<b>\$1,310,765</b>	<b>\$1,310,765</b>	<b>\$1,310,765</b>	<b>\$1,310,765</b>	<b>\$1,310,765</b>	<b>\$11,796,884</b>
<i>Estimated Benefits for Presidents/VPs/DCF/Deans</i>	588,744	588,744	588,744	588,744	588,744	588,744	588,744	588,744	588,744	5,298,694
Current Number of Deans funded from 10100 <sup>(4)</sup>	9.0	11.8	5.8	3.6	7.5	4.0	7.0	6.3	5.3	<b>60.2</b>
FTE Faculty (Credit Instruction) <sup>(5)</sup>	281	497	137	166	358	94	261	340	188	<b>2,322</b>
FTES (Students) <sup>(6)</sup>	8,776	19,258	4,474	5,381	10,713	3,135	7,865	9,084	6,428	<b>75,113</b>
Number of Faculty per Dean	31	42	24	47	48	24	37	54	36	<b>39</b>
Number of FTES per Dean	975	1,639	778	1,516	1,428	784	1,124	1,442	1,213	<b>1,249</b>
Proposed Number of Deans (per Total # of FTES)	7	15	4	4	9	3	6	7	5	<b>60</b>
Proposed Number of Deans (per Total # of FTEF)	7	13	4	4	9	2	7	9	5	<b>60</b>
Proposed Number of Deans <sup>(7)</sup>	8	12	4	4	8	4	8	8	4	<b>60</b>
Dean Salary <sup>(1)</sup>	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	<b>177,635</b>
<b>Total Funding for Deans Position</b>	<b>\$ 1,421,082</b>	<b>\$ 2,131,623</b>	<b>\$ 710,541</b>	<b>\$ 710,541</b>	<b>\$ 1,421,082</b>	<b>\$ 710,541</b>	<b>\$ 1,421,082</b>	<b>\$ 1,421,082</b>	<b>\$ 710,541</b>	<b>10,658,117</b>
<i>Estimated Benefits for Deans <sup>(3)</sup></i>	549,959	824,938	274,979	274,979	549,959	274,979	549,959	549,959	274,979	4,124,691
M&O Costs by Square Footage										
Gross Square Footage <sup>(8)</sup>	1,046,319	1,268,431	549,594	582,295	773,743	691,757	980,456	967,457	642,600	<b>7,502,652</b>
Average Cost per sq.ft. <sup>(2)</sup>	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	\$11.71	<b>\$11.71</b>
<b>Total funding for M&amp;O Costs</b>	<b>\$12,256,819</b>	<b>\$14,858,689</b>	<b>\$6,438,069</b>	<b>\$6,821,136</b>	<b>\$9,063,802</b>	<b>\$8,103,399</b>	<b>\$11,485,285</b>	<b>\$11,333,011</b>	<b>\$7,527,563</b>	<b>\$87,887,773</b>
<b>Total Proposed Minimum Base Funding</b>	<b>\$16,127,369</b>	<b>\$19,714,760</b>	<b>\$9,323,098</b>	<b>\$9,706,165</b>	<b>\$12,934,351</b>	<b>\$10,988,428</b>	<b>\$15,355,834</b>	<b>\$15,203,561</b>	<b>\$10,412,592</b>	<b>\$119,766,158</b>

[1] Source\*: Salary schedule (top step) - for Presidents (\$23,907) plus auto allowance (\$500) totals to \$24,407 per month; for Academic Affairs and Student Services VPs (\$18,594); Administrative Services VP (\$18,594); Director of College Facilities (\$14,239); Dean (\$14,803).

[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 2022-23 rates - 59.38% for classified (Administrative Services VP and Director of College Facilities); and 38.70% for certificated (Presidents, other VPs and Deans).

[4] Current Number of Deans is based on the result of a college survey conducted in July 2022.

[5] FTE Faculty (Credit Instruction) is based on the Report WSCH Trends And Staffing Patterns By College in the Fall 2021 Data book as reported by the Office of Attendance Accounting.

[6] FTES (Students) is based on the 2022-23 P1 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 2021-22 is based on data from the Fusion Space Inventory Report.

### Student Centered Funding Formula Calculated Revenue

<b>Location</b>	<b>Base</b>	<b>Supplemental</b>	<b>Student Success</b>	<b>Total Calculated SCFF Revenue</b>
City	55,067,463	15,104,840	8,815,340	<b>78,987,643</b>
East	113,904,345	23,699,210	17,279,724	<b>154,883,279</b>
Harbor	30,418,801	6,107,430	4,925,309	<b>41,451,540</b>
Mission	34,963,613	7,990,955	5,274,773	<b>48,229,341</b>
Pierce	65,393,466	15,960,155	12,904,923	<b>94,258,544</b>
Southwest	24,255,517	4,352,145	3,156,354	<b>31,764,016</b>
Trade-Tech	50,106,585	11,320,615	8,400,748	<b>69,827,948</b>
Valley	57,553,413	15,735,735	9,768,770	<b>83,057,918</b>
West	41,786,715	7,360,060	6,326,698	<b>55,473,473</b>
Adjustment for hold harmless				
<b>Total</b>	<b>473,449,918</b>	<b>107,631,145</b>	<b>76,852,639</b>	<b>657,933,702</b>

### 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	6,942,161	38,523,224	3,635,819	-	5,775,822	190,437	55,067,463	11.6%
East*	9,917,373	89,594,884	5,024,514	-	8,009,583	1,357,991	113,904,345	24.1%
Harbor	5,950,421	21,089,834	2,485,626	-	791,383	101,537	30,418,801	6.4%
Mission	5,950,421	23,963,258	2,862,100	950	1,651,544	535,340	34,963,613	7.4%
Pierce	6,942,161	50,885,909	3,437,909	-	428,463	3,699,024	65,393,466	13.8%
Southwest	5,950,421	13,526,601	1,890,680	-	2,870,197	17,618	24,255,517	5.1%
Trade-Tech	5,950,421	39,786,544	1,317,198	-	2,920,425	131,997	50,106,585	10.6%
Valley	6,942,161	42,487,053	4,071,095	-	3,878,195	174,909	57,553,413	12.2%
West	5,950,421	30,614,957	2,071,227	-	2,949,313	200,797	41,786,715	8.8%
<b>Total</b>	<b>60,495,961</b>	<b>350,472,264</b>	<b>26,796,168</b>	<b>950</b>	<b>29,274,925</b>	<b>6,409,650</b>	<b>473,449,918</b>	

\* includes Southgate Center

### Paid FTES Workload Measures

	3-Year Average Credit	Special Admit Credit	Incarcerated	CDCP	Noncredit
City	7,959	536	-	851	47
East	18,511	740	-	1,180	333
Harbor	4,357	366	-	117	25
Mission	4,951	422	0.14	243	131
Pierce	10,514	506	-	63	906
Southwest	2,795	279	-	423	4
Trade-Tech	8,220	194	-	430	32
Valley	8,778	600	-	571	43
West	6,325	305	-	434	49
<b>Total</b>	<b>72,412</b>	<b>3,948</b>	<b>0</b>	<b>4,313</b>	<b>1,570</b>

<b>FTES Funding Rates</b>	<b>\$ 4,840.00</b>	<b>\$ 6,788.00</b>	<b>\$ 6,788.00</b>	<b>\$ 6,788.00</b>	<b>\$ 4,082.00</b>
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Multi District Basic Allocation Rates		
small	<10,000	5,950,421
medium	10,000 - 19,999	6,942,161
large	>=20,000	7,933,899

State Approved Center Allocation Rates		
	>=1,000	1,983,474

### Base Funds Remaining

Adjustment to FTES Base	
Description	Amount
Minimum Base	119,766,158
EPA	198,102,931
<b>Base Distributed to Colleges</b>	<b>317,869,089</b>

Calculation of Base Funds Remaining	
Total Base Allocation	473,449,918
Less: Base Revenue to Colleges <sup>[1]</sup>	(317,869,089)
<b>FTES Base Funds Remaining</b>	<b>155,580,829</b>

### Distribution of Base Remaining

	% of Base	Funds
City	11.6%	18,095,772
East	24.1%	37,430,215
Harbor	6.4%	9,995,951
Mission	7.4%	11,489,426
Pierce	13.8%	21,489,009
Southwest	5.1%	7,970,629
Trade-Tech	10.6%	16,465,573
Valley	12.2%	18,912,682
West	8.8%	13,731,572
<b>Total</b>		<b>155,580,829</b>

[1] Distributed using different methodology

### 2023-24 FTES Workload Measures \*

	Credit w/o Special Admit	Special Admit	Incarcerated	Total Credit	CDCP	Noncredit	Total FTES
City	7,343	536	-	7,878	851	47	8,776
East	17,005	740	-	17,745	1,180	333	19,258
Harbor	3,966	366	-	4,332	117	25	4,474
Mission	4,584	422	0.14	5,006	243	131	5,381
Pierce	9,238	506	-	9,744	63	906	10,713
Southwest	2,430	279	-	2,708	423	4	3,135
Trade-Tech	7,208	194	-	7,402	430	32	7,865
Valley	7,870	600	-	8,470	571	43	9,084
West	5,639	305	-	5,944	434	49	6,428
<b>Total</b>	<b>65,283</b>	<b>3,948</b>	<b>0</b>	<b>69,230</b>	<b>4,313</b>	<b>1,570</b>	<b>75,113</b>

\* projected

### Calculation of 3 Year Credit Average

	Total Credit			Special Admit & Incarcerated Credit			Credit w/o Special Admit or Incarcerated			3 yr average
	2021-22	2022-23	2023-24 <sup>[1]</sup>	2021-22	2022-23	2023-24 <sup>[1]</sup>	2021-22	2022-23	2023-24 <sup>[1]</sup>	
City	9,912	7,878	7,878	719	536	536	9,193	7,343	7,343	7,959
East	22,570	17,745	17,745	1,046	740	740	21,524	17,005	17,005	18,511
Harbor	5,454	4,332	4,332	314	366	366	5,140	3,966	3,966	4,357
Mission	6,213	5,006	5,006	528	422	422	5,685	4,584	4,584	4,951
Pierce	13,601	9,744	9,744	535	506	506	13,065	9,238	9,238	10,514
Southwest	3,915	2,708	2,708	390	279	279	3,525	2,430	2,430	2,795
Trade-Tech	10,584	7,402	7,402	340	194	194	10,245	7,208	7,208	8,220
Valley	11,168	8,470	8,470	574	600	600	10,595	7,870	7,870	8,778
West	8,091	5,944	5,944	393	305	305	7,698	5,639	5,639	6,325
<b>Total</b>	<b>91,509</b>	<b>69,230</b>	<b>69,230</b>	<b>4,839</b>	<b>3,948</b>	<b>3,948</b>	<b>86,669</b>	<b>65,283</b>	<b>65,283</b>	<b>72,412</b>

<sup>[1]</sup> Projected using 2022-23 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>	\$ 1,145.00	\$ 1,145.00	\$ 1,145.00				
City	725,930	5,352,875	9,026,035	15,104,840	14%	-	15,104,840
East	966,380	8,034,465	14,698,365	23,699,210	22%	-	23,699,210
Harbor	225,565	2,162,905	3,718,960	6,107,430	6%	-	6,107,430
Mission	407,620	2,589,990	4,993,345	7,990,955	7%	-	7,990,955
Pierce	745,395	5,430,735	9,784,025	15,960,155	15%	-	15,960,155
Southwest	136,255	1,472,470	2,743,420	4,352,145	4%	-	4,352,145
Trade-Tech	684,710	3,641,100	6,994,805	11,320,615	11%	-	11,320,615
Valley	858,750	5,241,810	9,635,175	15,735,735	15%	-	15,735,735
West	289,685	2,335,800	4,734,575	7,360,060	7%	-	7,360,060
<b>Total District</b>	<b>5,040,290</b>	<b>36,262,150</b>	<b>66,328,705</b>	<b>107,631,145</b>		-	<b>107,631,145</b>
<b>Total State <sup>[1]</sup></b>	<b>5,040,290</b>	<b>36,262,150</b>	<b>66,328,705</b>	<b>107,631,145</b>			

<b>Difference between State and LACCD</b>	<b>-</b>
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#### Supplemental Workload Measures <sup>[1]</sup>

	AB 540 Totals	Pell Grant Totals	Promise Grant Students Totals
City	634	4,675	7,883
East	844	7,017	12,837
Harbor	197	1,889	3,248
Mission	356	2,262	4,361
Pierce	651	4,743	8,545
Southwest	119	1,286	2,396
Trade-Tech	598	3,180	6,109
Valley	750	4,578	8,415
West	253	2,040	4,135
Unallocated	-	10	28
<b>Total District</b>	<b>4,402</b>	<b>31,680</b>	<b>57,957</b>
<b>Total State</b>	<b>4,402</b>	<b>31,680</b>	<b>57,957</b>

<sup>[1]</sup> 2021-22 data and revenue

### Student Success Allocation - Total Revenue

<b>Location</b>	<b>All Students</b>	<b>Pell</b>	<b>CA Promise Grant</b>	<b>Total Success</b>
City	6,268,838	1,327,743	1,218,759	8,815,340
East	12,264,638	2,638,995	2,376,091	17,279,724
Harbor	3,565,238	714,638	645,433	4,925,309
Mission	3,722,063	798,448	754,262	5,274,773
Pierce	9,429,075	1,792,990	1,682,858	12,904,923
Southwest	2,179,463	524,493	452,398	3,156,354
Trade-Tech	6,013,013	1,231,480	1,156,255	8,400,748
Valley	6,877,013	1,519,460	1,372,297	9,768,770
West	4,644,900	846,048	835,750	6,326,698
<b>Total</b>	<b>54,964,241</b>	<b>11,394,295</b>	<b>10,494,103</b>	<b>76,852,639</b>



### 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
<i>rates</i>	\$ 2,700	\$ 2,025	\$ 2,025	\$ 1,350	\$ 1,350	\$ 1,013	\$ 675	\$ 675				
City	1,285,200	921,375	-	792,900	396,000	584,213	1,246,725	1,042,425	6,268,838	11%	-	6,268,838
East	3,734,100	1,644,300	-	358,200	578,250	1,141,088	2,659,950	2,148,750	12,264,638	22%	-	12,264,638
Harbor	897,300	1,034,100	-	18,450	339,300	394,538	392,850	488,700	3,565,238	6%	-	3,565,238
Mission	1,068,300	674,325	-	111,150	223,650	356,063	681,075	607,500	3,722,063	7%	-	3,722,063
Pierce	2,746,800	1,607,850	-	97,650	1,075,500	1,319,625	1,379,025	1,202,625	9,429,075	17%	-	9,429,075
Southwest	477,900	598,050	-	22,050	124,650	204,188	287,325	465,300	2,179,463	4%	-	2,179,463
Trade-Tech	425,700	923,400	-	606,150	91,350	261,563	2,301,975	1,402,875	6,013,013	11%	-	6,013,013
Valley	1,980,900	1,169,775	-	212,850	361,350	858,938	1,216,575	1,076,625	6,877,013	13%	-	6,877,013
West	1,051,200	565,650	95,850	222,300	165,600	369,900	1,165,050	1,009,350	4,644,900	8%	-	4,644,900
<b>Total District</b>	<b>13,667,400</b>	<b>9,138,825</b>	<b>95,850</b>	<b>2,441,700</b>	<b>3,355,650</b>	<b>5,490,116</b>	<b>11,330,550</b>	<b>9,444,150</b>	<b>54,964,241</b>		-	<b>54,964,241</b>
<b>Total State - Proj</b>	<b>13,667,400</b>	<b>9,138,825</b>	<b>95,850</b>	<b>2,441,700</b>	<b>3,355,650</b>	<b>5,490,116</b>	<b>11,330,550</b>	<b>9,444,150</b>	<b>54,964,241</b>		-	

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	476	455	-	587	293	577	1,847	1,544
East	1,383	812	-	265	428	1,127	3,941	3,183
Harbor	332	511	-	14	251	390	582	724
Mission	396	333	-	82	166	352	1,009	900
Pierce	1,017	794	-	72	797	1,303	2,043	1,782
Southwest	177	295	-	16	92	202	426	689
Trade-Tech	158	456	-	449	68	258	3,410	2,078
Valley	734	578	-	158	268	848	1,802	1,595
West	389	279	47	165	123	365	1,726	1,495
Unallocated	7	6	-	17	13	22	7	24
<b>Total</b>	<b>5,069</b>	<b>4,519</b>	<b>47</b>	<b>1,826</b>	<b>2,498</b>	<b>5,444</b>	<b>16,793</b>	<b>14,016</b>

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg
City	396	562	470	476	380	481	504	455	-	-	-	-
East	1,237	1,594	1,318	1,383	716	890	830	812	-	-	-	-
Harbor	327	345	325	332	457	603	472	511	-	-	-	-
Mission	397	428	362	396	315	333	351	333	-	-	-	-
Pierce	1,014	1,075	963	1,017	818	821	743	794	-	-	-	-
Southwest	161	214	156	177	287	307	292	295	-	-	-	-
Trade-Tech	107	190	176	158	445	438	485	456	-	-	-	-
Valley	714	772	715	734	538	624	571	578	-	-	-	-
West	410	403	355	389	292	280	266	279	42	43	57	47
Unallocated	6	9	5	7	7	9	2	6	-	-	-	-
<b>Total</b>	<b>4,769</b>	<b>5,592</b>	<b>4,845</b>	<b>5,069</b>	<b>4,255</b>	<b>4,786</b>	<b>4,516</b>	<b>4,519</b>	<b>42</b>	<b>43</b>	<b>57</b>	<b>47</b>

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg
City	561	619	582	587	282	319	279	293	528	565	638	577
East	201	276	319	265	454	425	406	428	1,001	1,089	1,291	1,127
Harbor	12	18	11	14	303	240	211	251	371	364	434	390
Mission	57	67	123	82	171	146	180	166	336	328	391	352
Pierce	79	90	48	72	795	858	737	797	1,167	1,297	1,446	1,303
Southwest	19	15	15	16	102	80	95	92	169	204	232	202
Trade-Tech	455	393	499	449	83	54	66	68	237	276	262	258
Valley	175	144	154	158	204	223	376	268	761	887	897	848
West	144	226	124	165	132	118	118	123	318	364	414	365
Unallocated	12	4	36	17	33	2	3	13	7	20	39	22
<b>Total</b>	<b>1,715</b>	<b>1,852</b>	<b>1,911</b>	<b>1,826</b>	<b>2,559</b>	<b>2,465</b>	<b>2,471</b>	<b>2,498</b>	<b>4,895</b>	<b>5,394</b>	<b>6,044</b>	<b>5,444</b>

	Nine or More CTE Units				Regional Living Wage			
	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg
City	1,851	2,052	1,638	1,847	1,770	1,239	1,624	1,544
East	4,512	3,866	3,444	3,941	3,488	3,163	2,899	3,183
Harbor	622	623	501	582	802	606	764	724
Mission	1,010	1,055	962	1,009	1,036	796	868	900
Pierce	2,165	2,178	1,786	2,043	2,024	1,648	1,673	1,782
Southwest	512	424	341	426	815	639	614	689
Trade-Tech	3,989	3,173	3,069	3,410	2,438	1,985	1,812	2,078
Valley	1,881	1,939	1,587	1,802	1,822	1,382	1,581	1,595
West	1,985	1,774	1,419	1,726	1,720	1,279	1,487	1,495
Unallocated	8	3	11	7	10	27	36	24
<b>Total</b>	<b>18,535</b>	<b>17,087</b>	<b>14,758</b>	<b>16,793</b>	<b>15,925</b>	<b>12,764</b>	<b>13,358</b>	<b>14,016</b>

<sup>[1]</sup> Projected using 2021-22 annual data

### 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
<i>rates</i>	\$ 1,020	\$ 765	\$ 765	\$ 510	\$ 510	\$ 383	\$ 255	\$ 255				
City	338,640	218,535	-	179,180	84,830	134,513	259,420	112,625	1,327,743	12%	-	1,327,743
East	999,940	418,455	-	47,260	119,340	295,290	486,285	272,425	2,638,995	23%	-	2,638,995
Harbor	203,660	214,455	-	3,910	61,710	83,003	78,795	69,105	714,638	6%	-	714,638
Mission	265,200	154,785	-	26,350	40,120	79,688	146,030	86,275	798,448	7%	-	798,448
Pierce	598,400	344,505	-	21,080	169,150	258,570	251,515	149,770	1,792,990	16%	-	1,792,990
Southwest	140,760	158,610	-	5,270	23,970	50,108	69,020	76,755	524,493	5%	-	524,493
Trade-Tech	121,380	234,600	-	140,760	18,870	65,025	474,130	176,715	1,231,480	11%	-	1,231,480
Valley	512,040	288,660	-	42,840	65,620	190,740	276,845	142,715	1,519,460	13%	-	1,519,460
West	252,960	131,835	22,440	37,230	25,670	74,333	189,465	112,115	846,048	7%	-	846,048
<b>Total District</b>	<b>3,432,980</b>	<b>2,164,440</b>	<b>22,440</b>	<b>503,880</b>	<b>609,280</b>	<b>1,231,270</b>	<b>2,231,505</b>	<b>1,198,500</b>	<b>11,394,295</b>		-	<b>11,394,295</b>
<b>Total State-Proj</b>	<b>3,432,980</b>	<b>2,164,440</b>	<b>22,440</b>	<b>503,880</b>	<b>609,280</b>	<b>1,231,270</b>	<b>2,231,505</b>	<b>1,198,500</b>	<b>11,394,295</b>			

<b>Revenue Difference between State and LACCD</b>	-
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#### 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	332	286	-	351	166	352	1,017	442
East	980	547	-	93	234	772	1,907	1,068
Harbor	200	280	-	8	121	217	309	271
Mission	260	202	-	52	79	208	573	338
Pierce	587	450	-	41	332	676	986	587
Southwest	138	207	-	10	47	131	271	301
Trade-Tech	119	307	-	276	37	170	1,859	693
Valley	502	377	-	84	129	499	1,086	560
West	248	172	29	73	50	194	743	440
Unallocated	3	3	-	11	-	17	2	12
<b>Total</b>	<b>3,368</b>	<b>2,833</b>	<b>29</b>	<b>999</b>	<b>1,195</b>	<b>3,236</b>	<b>8,753</b>	<b>4,712</b>

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg
City	284	400	312	332	252	308	297	286	-	-	-	-
East	871	1,133	937	980	485	587	569	547	-	-	-	-
Harbor	204	207	188	200	236	350	255	280	-	-	-	-
Mission	265	281	234	260	183	212	212	202	-	-	-	-
Pierce	612	600	548	587	474	486	391	450	-	-	-	-
Southwest	125	170	119	138	204	216	202	207	-	-	-	-
Trade-Tech	77	145	135	119	319	288	313	307	-	-	-	-
Valley	504	515	487	502	353	418	361	377	-	-	-	-
West	273	249	222	248	201	161	155	172	29	26	33	29
Unallocated	1	4	3	3	4	6	-	3	-	-	-	-
<b>Total</b>	<b>3,216</b>	<b>3,704</b>	<b>3,185</b>	<b>3,368</b>	<b>2,711</b>	<b>3,032</b>	<b>2,755</b>	<b>2,833</b>	<b>29</b>	<b>26</b>	<b>33</b>	<b>29</b>

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg
City	382	346	326	351	164	170	165	166	324	354	377	352
East	89	93	96	93	252	243	207	234	704	754	858	772
Harbor	6	11	6	8	156	95	112	121	198	214	239	217
Mission	35	43	77	52	92	66	78	79	207	199	219	208
Pierce	54	45	25	41	360	326	309	332	635	683	710	676
Southwest	13	12	6	10	61	40	40	47	111	131	151	131
Trade-Tech	289	240	299	276	47	27	37	37	146	191	173	170
Valley	104	83	65	84	106	101	179	129	428	554	514	499
West	64	91	64	73	57	50	44	50	164	220	199	194
Unallocated	7	3	23	11	-	-	-	-	3	17	30	17
<b>Total</b>	<b>1,043</b>	<b>967</b>	<b>987</b>	<b>999</b>	<b>1,295</b>	<b>1,118</b>	<b>1,171</b>	<b>1,195</b>	<b>2,920</b>	<b>3,317</b>	<b>3,470</b>	<b>3,236</b>

	Nine or More CTE Units				Regional Living Wage			
	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg
City	1,029	1,086	937	1,017	480	337	508	442
East	2,086	1,931	1,704	1,907	1,162	939	1,104	1,068
Harbor	342	309	276	309	301	210	302	271
Mission	565	596	557	573	366	288	361	338
Pierce	1,076	1,011	872	986	622	514	626	587
Southwest	317	275	220	271	338	273	292	301
Trade-Tech	2,246	1,657	1,675	1,859	766	645	668	693
Valley	1,186	1,112	959	1,086	613	457	609	560
West	861	734	634	743	479	367	473	440
Unallocated	-	1	4	2	5	11	19	12
<b>Total</b>	<b>9,708</b>	<b>8,712</b>	<b>7,838</b>	<b>8,753</b>	<b>5,132</b>	<b>4,041</b>	<b>4,962</b>	<b>4,712</b>

<sup>[1]</sup> Projected using 2021-22 annual data

### Student Success Allocation - CA Promise Grant

#### Student Success - CA Promise Grant 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
<i>rates</i>	\$ 680	\$ 510	\$ 510	\$ 340	\$ 340	\$ 255	\$ 170	\$ 170				
City	285,147	193,120	-	166,487	74,800	115,855	240,607	142,743	1,218,759	12%	-	1,218,759
East	841,387	361,760	-	45,787	110,840	252,620	446,760	316,937	2,376,091	23%	-	2,376,091
Harbor	179,973	187,510	-	3,627	55,193	72,080	71,910	75,140	645,433	6%	-	645,433
Mission	236,187	143,140	-	23,913	40,687	70,975	137,247	102,113	754,262	7%	-	754,262
Pierce	537,653	309,570	-	18,247	159,573	236,045	242,987	178,783	1,682,858	16%	-	1,682,858
Southwest	112,653	126,820	-	4,760	23,800	40,885	62,673	80,807	452,398	4%	-	452,398
Trade-Tech	102,907	205,190	-	128,180	17,453	53,805	450,557	198,163	1,156,255	11%	-	1,156,255
Valley	433,387	248,200	-	42,387	65,280	166,770	249,503	166,770	1,372,297	13%	-	1,372,297
West	227,347	119,170	20,060	41,027	26,407	70,465	190,797	140,477	835,750	8%	-	835,750
<b>Total District</b>	<b>2,956,641</b>	<b>1,894,480</b>	<b>20,060</b>	<b>474,415</b>	<b>574,033</b>	<b>1,079,500</b>	<b>2,093,041</b>	<b>1,401,933</b>	<b>10,494,103</b>		-	<b>10,494,103</b>
<b>Total State - Proj</b>	<b>2,956,641</b>	<b>1,894,480</b>	<b>20,060</b>	<b>474,415</b>	<b>574,033</b>	<b>1,079,500</b>	<b>2,093,041</b>	<b>1,401,933</b>	<b>10,494,103</b>		-	

Revenue Difference between State and LACCD -

#### Student Success Data- 3 Year Average -Promise Grant Recipients 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	419	379	-	490	220	454	1,415	840
East	1,237	709	-	135	326	991	2,628	1,864
Harbor	265	368	-	11	162	283	423	442
Mission	347	281	-	70	120	278	807	601
Pierce	791	607	-	54	469	926	1,429	1,052
Southwest	166	249	-	14	70	160	369	475
Trade-Tech	151	402	-	377	51	211	2,650	1,166
Valley	637	487	-	125	192	654	1,468	981
West	334	234	39	121	78	276	1,122	826
Unallocated	4	4	-	15	3	19	4	20
<b>Total</b>	<b>4,352</b>	<b>3,719</b>	<b>39</b>	<b>1,411</b>	<b>1,692</b>	<b>4,252</b>	<b>12,316</b>	<b>8,266</b>

	Associate Degree for Transfer (ADT)				Associate Degrees (AA/AS)				Baccalaureate Degrees			
	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg
City	362	499	397	419	321	409	406	379	-	-	-	-
East	1,103	1,429	1,180	1,237	633	765	730	709	-	-	-	-
Harbor	261	275	258	265	318	456	329	368	-	-	-	-
Mission	347	382	313	347	266	273	303	281	-	-	-	-
Pierce	810	834	728	791	645	639	537	607	-	-	-	-
Southwest	155	198	144	166	249	262	235	249	-	-	-	-
Trade-Tech	99	185	170	151	399	385	423	402	-	-	-	-
Valley	623	661	628	637	451	526	483	487	-	-	-	-
West	359	340	304	334	253	232	216	234	39	31	48	39
Unallocated	2	7	4	4	4	8	-	4	-	-	-	-
<b>Total</b>	<b>4,121</b>	<b>4,810</b>	<b>4,126</b>	<b>4,352</b>	<b>3,539</b>	<b>3,955</b>	<b>3,662</b>	<b>3,719</b>	<b>39</b>	<b>31</b>	<b>48</b>	<b>39</b>

	Credit Certificates				Transfer Level Math and English				Transfer to a 4-Year University			
	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg
City	494	504	471	490	220	225	215	220	421	453	489	454
East	136	135	133	135	360	326	292	326	889	970	1,113	991
Harbor	10	13	9	11	215	138	134	162	264	269	315	283
Mission	47	58	106	70	129	105	125	120	271	264	300	278
Pierce	62	69	30	54	488	487	433	469	862	919	996	926
Southwest	18	14	10	14	83	62	65	70	134	165	182	160
Trade-Tech	385	328	418	377	67	41	46	51	184	233	216	211
Valley	144	121	109	125	144	161	271	192	574	702	686	654
West	106	151	105	121	86	73	74	78	229	280	320	276
Unallocated	10	3	33	15	9	-	1	3	4	19	33	19
<b>Total</b>	<b>1,412</b>	<b>1,396</b>	<b>1,424</b>	<b>1,411</b>	<b>1,801</b>	<b>1,618</b>	<b>1,656</b>	<b>1,692</b>	<b>3,832</b>	<b>4,274</b>	<b>4,650</b>	<b>4,252</b>

	Nine or More CTE Units				Regional Living Wage			
	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg	2019-20	2020-21	2021-22 <sup>1</sup>	3yr avg
City	1,437	1,535	1,274	1,415	953	643	923	840
East	2,962	2,652	2,270	2,628	2,059	1,662	1,872	1,864
Harbor	456	442	371	423	491	349	486	442
Mission	810	837	775	807	674	514	614	601
Pierce	1,572	1,496	1,220	1,429	1,166	934	1,055	1,052
Southwest	457	362	287	369	552	436	438	475
Trade-Tech	3,158	2,404	2,389	2,650	1,364	1,070	1,063	1,166
Valley	1,563	1,550	1,290	1,468	1,113	817	1,013	981
West	1,266	1,148	953	1,122	947	704	828	826
Unallocated	1	1	9	4	9	20	30	20
<b>Total</b>	<b>13,682</b>	<b>12,427</b>	<b>10,838</b>	<b>12,316</b>	<b>9,328</b>	<b>7,149</b>	<b>8,322</b>	<b>8,266</b>

<sup>[1]</sup> Projected using 2021-22 annual data

### College Hold Harmless Calculation

	2022-23	2023-24								2023-24	
	FY22 TCR + FY23 COLA	Min Base	Base Funds Remaining	EPA	Total Allocated Base	Supplemental	Student Success	Total TCR	Hold Harmless Amount	FY24 COLA	FY23 TCR + FY24 COLA
City	84,626,750	16,127,369	18,095,772	23,145,434	57,368,575	15,104,840	8,815,340	81,288,755	3,337,995	6,880,155	91,506,905
East <sup>[1]</sup>	166,252,426	19,714,760	37,430,215	50,790,028	107,935,003	23,699,210	17,279,724	148,913,937	17,338,489	13,516,322	179,768,749
Harbor	48,117,081	9,323,098	9,995,951	11,798,858	31,117,907	6,107,430	4,925,309	42,150,646	5,966,435	3,911,919	52,028,999
Mission	50,381,759	9,706,165	11,489,426	14,190,542	35,386,133	7,990,955	5,274,773	48,651,861	1,729,898	4,096,037	54,477,796
Pierce	101,377,928	12,934,351	21,489,009	28,255,466	62,678,826	15,960,155	12,904,923	91,543,904	9,834,024	8,242,026	109,619,954
Southwest	41,218,397	10,988,428	7,970,629	8,269,328	27,228,385	4,352,145	3,156,354	34,736,884	6,481,513	3,351,056	44,569,453
Trade-Tech	85,264,650	15,355,834	16,465,573	20,742,698	52,564,105	11,320,615	8,400,748	72,285,468	12,979,182	6,932,016	92,196,666
Valley	87,191,375	15,203,561	18,912,682	23,958,194	58,074,437	15,735,735	9,768,770	83,578,942	3,612,433	7,088,659	94,280,034
West <sup>[1]</sup>	57,294,995	10,412,592	13,731,572	16,952,383	41,096,547	7,360,060	6,326,698	54,783,305	2,511,690	4,658,083	61,953,078
adjustment <sup>[1]</sup>	(2,314,595)								(2,314,594)	(188,177)	(2,502,771)
<b>Total</b>	<b>719,410,767</b>	<b>119,766,158</b>	<b>155,580,829</b>	<b>198,102,931</b>	<b>473,449,918</b>	<b>107,631,145</b>	<b>76,852,639</b>	<b>657,933,702</b>	<b>61,477,065</b>	<b>58,488,095</b>	<b>777,898,862</b>

<sup>[1]</sup> Includes growth paid to West & SouthGate Center paid to East

### Assessment Calculation

Total Assessment	<b>206,414,503</b>
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	Total Allocated Base	Base %	Assessment
City	57,368,575	12.1%	25,011,529
East	107,935,003	22.8%	47,057,459
Harbor	31,117,907	6.6%	13,566,772
Mission	35,386,133	7.5%	15,427,632
Pierce	62,678,826	13.2%	27,326,689
Southwest	27,228,385	5.8%	11,871,020
Trade-Tech	52,564,105	11.1%	22,916,877
Valley	58,074,437	12.3%	25,319,269
West	41,096,547	8.7%	17,917,256
<b>Total</b>	<b>473,449,918</b>		<b>206,414,503</b>

## Dedicated Revenue Projections/Distribution

	City	East	Harbor	Mission	Pierce	Sowest	Trade	Valley	West	ESC	Total
Salvage Sales	500	8,000	5,000	45,000	0	0	2,750	1,000	4,500		66,750
Admin Allowance	51,331	85,534	28,063	32,704	70,823	18,806	41,501	57,240	33,998		420,000
Class Audit Fees	4,000	9,000	500	2,000	5,000	0	2,200	3,500	3,500		29,700
SEVIS Fees	20,000	15,000	1,000	1,250	5,500	1,000	2,750	1,000	2,300		49,800
Library Fines	20	0	0	0	0	0	0	0	0		20
Forgn St Appl Fee	500	4,500	0	400	2,000	0	550	50	2,500		10,500
Transcripts	25,000	20,000	20,000	28,000	50,000	1,200	22,000	50,000	35,000		251,200
Emerg Transcr Fees	0	0	0	0	0	0	2,200	0	0		2,200
Facility Rental	250,000	621,214	200,000	60,000	900,000	650,000	500,000	150,000	850,000		4,181,214
Civic Center Rental	0	150,000	0	0	0	0	0	100,000	0		250,000
Baccalaureate fees	0	0	0	0	0	0	0	0	200,000		200,000
Gym Membership Fees				70,000							70,000
Program Development	800	0	0	0	0	0	0	1,000	0		1,800
Traffic Citations	100	0	0	200	1,000	0	5,500	0	0		6,800
Donations	0	0	0	0	0	0	0	10,000	0		10,000
Dup Reg Receipt	0	0	0	600	0	0	0	0	0		600
Dup Diploma/Certif	200	0	0	0	0	0	110	0	0		310
Verification Fees	1,500	650	5,000	1,200	0	0	550	0	0		8,900
Copy Machine	0	0	200	2,200	0	0	1,100	0	0		3,500
Returned Checks	50	0	0	150	0	0	0	0	0		200
Other: Income	0	0	0	80,000	0	0	0	60,000	0		140,000
Other: Local	0	35,000	0	0	0	0	550	20,000	0		55,550
<b>Subtot Non-Specfc</b>	<b>354,001</b>	<b>948,898</b>	<b>259,763</b>	<b>323,704</b>	<b>1,034,323</b>	<b>671,006</b>	<b>581,761</b>	<b>453,790</b>	<b>1,131,798</b>	<b>0</b>	<b>5,759,044</b>
Farm Sales					5,000						5,000
Swap Meet			800,000								800,000
Golf Driving Range	0	0	110,000	0	0	0	0	0	0		110,000
Contract Educ	35,000	0	236,000	70,000	0	0	275,000	0	0		616,000
Journalism	2,000	0	0	0	1,000	0	0	0	0		3,000
Van de Kamp										1,236,396	1,236,396
<b>Subtot Specific</b>	<b>37,000</b>	<b>0</b>	<b>1,146,000</b>	<b>70,000</b>	<b>6,000</b>	<b>0</b>	<b>275,000</b>	<b>0</b>	<b>0</b>	<b>1,236,396</b>	<b>2,770,396</b>
<b>Location Total</b>	<b>391,001</b>	<b>948,898</b>	<b>1,405,763</b>	<b>393,704</b>	<b>1,040,323</b>	<b>671,006</b>	<b>856,761</b>	<b>453,790</b>	<b>1,131,798</b>	<b>1,236,396</b>	<b>8,529,440</b>

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
<b>A. OPERATING BUDGETS</b>											
ACADEMIC SENATE	0	0	0	0	0	0	0	0	0	1,189,302	1,189,302
ACCREDITATION	0	0	0	0	0	0	0	0	0	133,000	133,000
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	30,680,000	30,680,000
CENTRAL FINANCIAL AID UNIT (CFAU)	0	0	0	0	0	0	0	0	0	1,974,134	1,974,134
DOLORES HUERTA CENTER	0	0	0	0	0	0	0	0	0	418,550	418,550
DW MANDATORY MEMBERSHIPS	0	0	0	0	0	0	0	0	0	600,000	600,000
DW MARKETING (PUBLIC RELATIONS)	0	0	0	0	0	0	0	0	0	2,000,000	2,000,000
EMPLOYEE ASSISTANCE PROGRAM	0	0	0	0	0	0	0	0	0	220,000	220,000
ENVIRONMENTAL HEALTH AND SAFETY	0	0	0	0	0	0	0	0	0	645,000	645,000
GOLD CREEK*	0	0	0	0	0	0	0	192,806	0	0	192,806
HR-TRAINING & DEVELOPMENT	0	0	0	0	0	0	0	0	0	285,000	285,000
METRO RECORDS*	0	0	0	108,879	0	0	0	0	0	0	108,879
SPECIAL PROJECTS	0	0	0	0	0	0	0	0	0	1,558,206	1,558,206
<b>TOTAL OPERATING BUDGETS</b>											<b>40,704,877</b>
<b>B. OPERATING BUDGET W/ VARIABLE EXPENSES</b>											
COLLECTIVE BARGAINING	0	0	0	0	0	0	0	0	0	837,000	837,000
INSURANCE	0	0	0	0	0	0	0	0	0	11,370,610	11,370,610
LEGAL EXPENSE	0	0	0	0	0	0	0	0	0	5,085,000	5,085,000
RESERVE FOR INSUR/LEGAL/WC	0	0	0	0	0	0	0	0	0	3,017,911	3,017,911
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	5,159,500	5,159,500
<b>TOTAL OP BUDGETS W/ VARIABLE EXPENSES</b>											<b>25,635,021</b>
<b>C. OTHER DISTRICTWIDE ACCOUNTS</b>											
AB705	0	0	0	0	0	0	0	0	0	3,750,000	3,750,000
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	26,038,988	26,038,988
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	500,000	500,000
FINANCIAL SERVICES	0	0	0	0	0	0	0	0	0	90,000	90,000
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	664,500	664,500
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	323,877	323,877
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	75,000	75,000
<b>TOTAL OTHER DISTRICTWIDE ACCOUNTS</b>											<b>36,617,365</b>
<b>D. DISTRICTWIDE INFORMATION TECHNOLOGY</b>											
IT- ACADEMIC & STUDENT APPLICATIONS	0	0	0	0	0	0	0	0	0	3,730,008	3,730,008
IT-DWIDE COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	3,801,579	3,801,579
IT- ERP/SAP	0	0	0	0	0	0	0	0	0	2,051,893	2,051,893
IT- INFORMATION SECURITY	0	0	0	0	0	0	0	0	0	740,500	740,500
IT- NETWORK	0	0	0	0	0	0	0	0	0	3,191,522	3,191,522
IT-REGION 1 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	4,695,801	4,695,801
IT-REGION 2 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	3,396,709	3,396,709
IT-REGION 3 COLLEGE TECHNOLOGY SVCS	0	0	0	0	0	0	0	0	0	3,899,456	3,899,456
IT-SERVICE CENTER	0	0	0	0	0	0	0	0	0	776,000	776,000
IT-SOFTWARE SYSTEMS	0	0	0	0	0	0	0	0	0	1,697,694	1,697,694
IT-STUDENT SYSTEMS AND WEB SERVICES	0	0	0	0	0	0	0	0	0	2,366,309	2,366,309
<b>TOTAL DW INFORMATION TECHNOLOGY</b>											<b>39,347,471</b>
<b>TOTAL DISTRICTWIDE SVCS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,806</b>	<b>0</b>	<b>133,003,049</b>	<b>133,304,734</b>

## Other Districtwide

ITEM	LACC	ELAC	LAHC	LAMC	PC	LASC	LATTC	LAVC	WLAC	ITV	ESC	D-wide	Total
Campus Safety Blue Ribbon	0	0	0	0	0	0	0	0	0	0	0	0	0
DAS Sustainability	0	0	0	0	0	0	0	0	0	0	0	0	0
Dean's Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
President's Academy	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL OTHER DISTRICT-WIDE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Los Angeles Community College District**  
**College Assessments**

Assessment type	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Preliml	PY vs Prelim
	A	B	C	D	E	F	F - E
ESC	28,197,780	30,461,045	30,461,045	32,464,633	34,594,313	37,406,831	2,812,518
IT	11,813,407	12,198,524	16,540,821	17,379,441	18,519,532	20,025,170	1,505,638
Districtwide	79,149,432	90,276,301	104,885,228	107,091,419	122,770,342	133,304,734	10,534,392
Other Revenue/Hold Harmless Offset	(2,634,000)	(3,625,783)	(2,914,922)	(9,244,772)	(7,685,407)	(8,497,234)	(811,827)
Contingency Reserve Replenishment	10,676,419	(470,283)	4,575,469	8,350,431	(61,888)	3,269,224	3,331,111
General Reserve Replenishment	964,144	1,699,794	(74,283)	1,997,555	3,523,427	4,060,349	536,922
Deferred Maint.	13,397,171	13,920,184	13,897,328	14,511,960	15,596,092	16,845,430	1,249,338
<b>Total Assessment</b>	<b>141,564,353</b>	<b>144,459,782</b>	<b>167,370,687</b>	<b>172,550,667</b>	<b>187,256,411</b>	<b>206,414,504</b>	<b>19,158,093</b>

Increase due to:	PY vs Prelim
Replenish Contingency Reserve	3.3
Replenish General Reserve	0.5
Increase Def Maint Reserve	1.2
ESC/IT increase	4.3
Other Revenue/Hold Harmless Offset	(0.8)
Retiree benefits	5.1
Insurance	2.5
Legal	1.8
Marketing	0.8
Emergency Preparedness	0.4
<b>Total</b>	<b>19.1</b>

**Los Angeles Community College District  
Districtwide Accounts**

Item#	Description	Actual	Actual	Actual	Actual	Final Budget	Prelim Budget	1 year change		5 year change		Comments
		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	amt	%	amt	%	
1	ACADEMIC SENATE	685,445	797,310	864,785	1,011,533	916,962	1,189,302	272,340	29.7%	503,857	73.5%	increase in allowable release time
2	ACCREDITATION	568	25,552	-	-	133,000	133,000	-	0.0%	132,432	23311.8%	cost varies depending on accreditation cycle
3	AFRICAN AMERICAN OUTREACH INITIATIVE	-	-	-	-	-	-	-	n/a	-	n/a	paid out of Framework for RESJ
4	AUDIT EXPENSE	458,000	607,845	602,000	620,000	700,000	700,000	-	0.0%	242,000	52.8%	cost escalation
5	BENEFITS-RETIREE	26,475,574	23,976,929	23,951,547	25,842,862	25,570,015	30,680,000	5,109,985	20.0%	4,204,426	15.9%	Medicare reimbursement
6	CENTRAL FINANCIAL AID UNIT (CFAU)	1,514,498	1,605,435	1,505,389	1,209,930	1,836,632	1,974,134	137,502	7.5%	459,636	30.3%	salary increase
7	COMPLIANCE OFFICERS	370,734	-	-	-	-	-	-	n/a	(370,734)	-100.0%	staff reassigned into ESC budgets
8	DOLORES HUERTA CENTER *	303,821	321,186	343,598	374,048	398,906	418,550	19,644	4.9%	114,729	37.8%	salary increase
9	DW MANDATORY MEMBERSHIPS	-	-	460,296	512,040	583,124	600,000	16,876	2.9%	600,000	n/a	ACCJC, AACC, CCLC
10	DW MARKETING (PUBLIC RELATIONS)	530,602	450,946	1,556,095	855,911	1,236,000	2,000,000	764,000	61.8%	1,469,398	276.9%	dw marketing and advertising contract
11	EMPLOYEE ASSISTANCE PROGRAM	173,365	140,955	105,741	145,759	450,000	220,000	(230,000)	-51.1%	46,635	26.9%	Lifeworks EAP and ARC contract
12	ENVIRONMENTAL HEALTH AND SAFETY	320,176	427,687	280,165	306,956	765,500	645,000	(120,500)	-15.7%	324,824	101.5%	TB risk assessment project
13	FRAMEWORK FOR RACIAL EQUITY *	-	-	1,700,000	800,000	-	-	-	n/a	-	n/a	tfr to restricted GF
14	GOLD CREEK	114,256	78,002	87,393	91,921	162,172	192,806	30,634	18.9%	78,550	68.7%	salary increase
15	HR TRAINING & DEVELOPMENT	-	70,865	85,006	81,790	300,000	285,000	(15,000)	-5.0%	285,000	n/a	
16	LEADERSHIP DEVELOPMENT	-	-	-	-	-	-	-	n/a	-	n/a	consolidate above
17	METRO RECORDS	90,693	93,324	95,998	100,328	106,166	108,879	2,713	2.6%	18,186	20.1%	salary increase
18	SOUTHWEST BASEBALL FIELDS	76,397	-	-	-	-	-	-	n/a	(76,397)	-100.0%	SW now covers cost from rental income
19	SPECIAL PROJECTS	-	-	396,446	532,736	1,557,229	1,558,206	977	0.1%	1,558,206	n/a	FY23 includes ADA compliance dept
20	COLLECTIVE BARGAINING	437,934	822,527	368,439	511,182	1,156,000	837,000	(319,000)	-27.6%	399,066	91.1%	
21	INSURANCE	5,006,245	4,694,174	5,303,134	6,842,216	8,877,000	11,370,610	2,493,610	28.1%	6,364,365	127.1%	cost escalation, variable settlement needs
22	LEGAL EXPENSE	5,375,672	3,798,167	3,931,380	4,863,288	3,318,848	5,085,000	1,766,152	53.2%	(290,672)	-5.4%	variable legal needs
23	RESERVE FOR INSUR/LEGAL/WC	-	-	-	-	2,919,234	3,017,911	98,677	3.4%	3,017,911	n/a	reserve only, budget is transferred as needed
24	STAFF TRAINING - LEGAL	-	-	114,000	135,449	165,000	165,000	-	0.0%	165,000	n/a	Diversity required training
25	WORKER'S COMPENSATION	4,467,258	4,689,327	4,786,810	4,658,025	5,075,550	5,159,500	83,950	1.7%	692,242	15.5%	cost escalation, variable settlement needs
26	AB-705	-	-	-	1,313,679	3,750,000	3,750,000	-	0.0%	3,750,000	n/a	previously in other dwide, extension & reset of strategy
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	22,511,400	23,423,923	22,730,396	22,023,615	25,754,502	26,038,988	284,486	1.1%	3,527,588	15.7%	change in contract
29	DISTRICTWIDE BENEFITS	53,247	39,182	32,643	172,270	70,000	70,000	-	0.0%	16,753	31.5%	FY22 increase due to IT staff reassignment
30	EMERGENCY PREPAREDNESS	-	89,556	77,868	75,368	80,000	500,000	420,000	525.0%	500,000	n/a	Emergency alerting app
31	FINANCIAL SERVICES	43,500	15,890	72,260	9,210	150,100	90,000	(60,100)	-40.0%	46,500	106.9%	Financial Stmt disclosures, biennial OPEB actuarial
32	HEALTH BENEFITS ADMINISTRATION	-	346,274	405,914	458,130	475,000	475,000	-	0.0%	475,000	n/a	
33	LA COLLEGE PROMISE	-	-	50,000	50,000	50,000	50,000	-	0.0%	50,000	n/a	
34	PROJECT MATCH	91,079	102,019	100,195	25,410	117,000	117,000	-	0.0%	25,921	28.5%	
35	PUBLIC POLICY (STATE & FEDERAL ADVOCATES)	475,847	621,029	489,874	602,227	664,700	664,500	(200)	0.0%	188,653	39.6%	4 firms in FY17; added local advocacy in recent years
36	STAFF DEVELOPMENT	33,290	2,917	1,750	10,702	30,000	30,000	-	0.0%	(3,290)	-9.9%	\$1,000 per year per site, 1521a, local 721, local 99
37	SW WEC SETTLEMENT	-	-	-	-	306,117	323,877	17,760	5.8%	323,877	n/a	custodian, gardener, HVAC tech
38	TUITION REIMBURSEMENT	441,134	302,908	243,671	295,491	533,000	533,000	-	0.0%	91,866	20.8%	FY 17, FY18 does not include AFT tuition (see line 20)
39	VACATION BALANCE	623,475	773,284	914,422	3,141,477	900,000	900,000	-	0.0%	276,525	44.4%	variable based upon usage
40	WELLNESS PROGRAM	184,016	183,543	12,853	13,781	153,000	75,000	(78,000)	-51.0%	(109,016)	-59.2%	
41	IT-ACADEMIC & STUDENT APPLICATIONS	332,623	1,163,866	2,275,849	2,281,609	5,553,668	3,730,008	(1,823,660)	-32.8%	3,397,385	1021.4%	centralized academic software
42	IT-COLLEGE TECHNOLOGY SERVICES	-	-	11,439,437	13,341,867	14,764,783	15,793,545	1,028,762	7.0%	15,793,545	n/a	salary increases
43	IT-CYBER SECURITY	350,000	275,916	-	-	250,000	-	(250,000)	-100.0%	(350,000)	-100.0%	
44	IT-ERP/SAP	-	523,370	1,385,945	2,007,523	2,110,162	2,051,893	(58,269)	-2.8%	2,051,893	n/a	equipment and software maintenance
45	IT-INFORMATION SECURITY	-	-	-	232,387	757,200	740,500	(16,700)	-2.2%	740,500	n/a	security contracts
46	IT-NETWORK & TELECOMMUNICATIONS	-	93,801	127,453	351,643	3,136,781	3,191,522	54,741	1.7%	3,191,522	n/a	firewall licence previously paid out of bond
47	IT-SERVICE CENTER	-	446,683	873,228	837,266	697,000	776,000	79,000	11.3%	776,000	n/a	
48	IT-SIS MODERNIZATION PROJECT	5,326,179	2,324,624	92,144	-	-	-	-	n/a	(5,326,179)	-100.0%	
49	IT-SOFTWARE SYSTEM	-	-	571,299	1,638,882	932,694	1,697,694	765,000	82.0%	1,697,694	n/a	
50	IT-SPECIAL PROJ-WEBSITE REDESIGN	-	-	130,000	477,472	-	-	-	n/a	-	n/a	
51	IT-SIS AND WEB SERVICES	-	1,061,272	1,865,194	1,631,804	2,307,297	2,366,309	59,012	2.6%	2,366,309	n/a	
	<b>Grand Total</b>	<b>76,867,029</b>	<b>74,390,287</b>	<b>99,386,698</b>	<b>100,487,789</b>	<b>122,770,342</b>	<b>133,304,734</b>	<b>10,534,392</b>	<b>8.6%</b>	<b>56,437,705</b>	<b>73.4%</b>	

\* transfer to Restricted General Fund

## APPENDIX C

### 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. (Moved to Framework for RESJ)
- 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 (DOSHS) asbestos screenings, respirator physicals, blood chemistry panels, and blood-borne pathogens standard for employees exposed to regulate hazardous substances and “select carcinogens.”



- 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** – no longer used.
- 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. No longer used.
- 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 **Financial Services** – 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 01, 2023 - Regular Board Meeting--AMENDED
Category	L. CONSENT CALENDAR--BUDGET AND FINANCE
Subject	2. Receipt of 2021-22 Annual Financial Audit
Type	Action (Consent)
Recommended Action	Accept Annual independent audit of the District's financial records and accounts for 2021-22 fiscal year completed by the firms, KPMG LLP and Vasquez & Co. LLP.

Background: An annual 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 audited financial report includes the General Financial Statements, State Compliance and the Single Audit, consolidated into one full report. The General Financial Statements and State Compliance reports were presented to and accepted by the Board of Trustees during its December 14, 2022 meeting. This agenda item is to present the Single Audit component (and the Consolidated Report) to the Board for its acceptance. The auditors noted that for the Single Audit, the District complied, in all material respects, given the types of compliance requirements tested that could have a direct and material effect for each major federal program for the year ended June 30, 2022.

Fiscal Impact: None

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

[LA Community College District FS 2.23.2023 Final Draft.pdf \(2,733 KB\)](#)

### Motion & Voting

The Chancellor recommends approval.

Motion by Nichelle M Henderson, second by David Vela.

Final Resolution: Motion Carries

Yea: Andra Hoffman, Nichelle M Henderson, Sara Hernandez, Gabriel Buelna, Steven F Veres, David Vela

<https://www.laccd.edu/Departments/CFO/CFO-Reports/AuditReports/Pages/default.aspx>

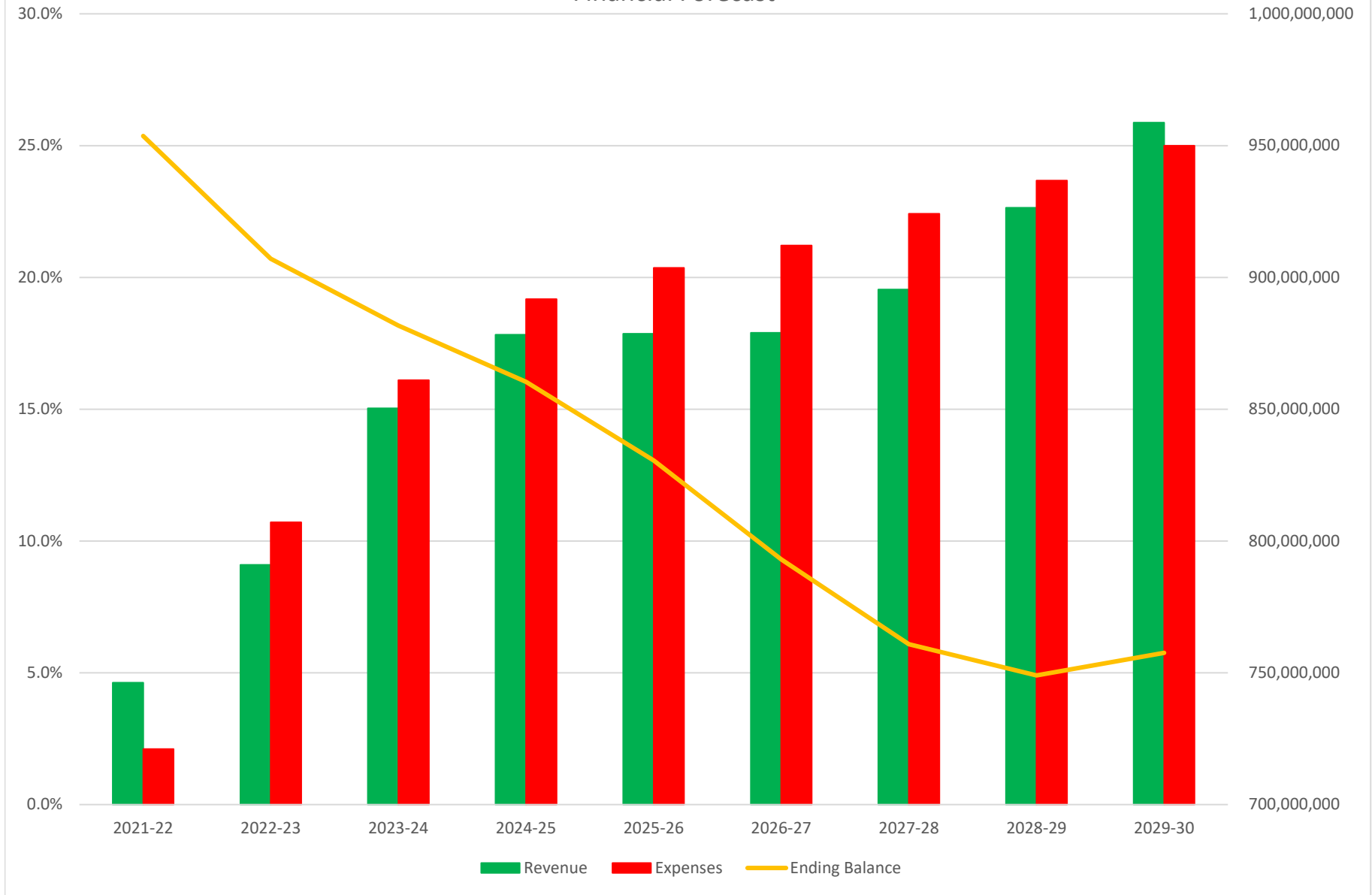
**LOS ANGELES COMMUNITY COLLEGE DISTRICT  
GENERAL FUND UNRESTRICTED  
10-YEAR Financial Forecast - Summary**

Scenario 1: 2% FTES Growth	Hold Harmless					SCFF Calc-Floor				
	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
<b>TOTAL RESOURCES</b>	\$ 711,532,896	\$ 746,250,533	\$ 790,985,439	\$ 850,316,241	\$ 878,250,627	\$ 878,634,748	\$ 879,021,993	\$ 895,413,922	\$ 926,465,876	\$ 958,674,004
<b>TOTAL EXPENDITURES</b>	\$ 703,090,326	\$ 721,027,945	\$ 807,121,235	\$ 860,971,268	\$ 891,763,917	\$ 903,621,055	\$ 912,106,450	\$ 924,129,679	\$ 936,753,845	\$ 949,918,428
NET REVENUES LESS EXPENDITURES	\$ 8,442,570	\$ 25,222,587	\$ (16,135,796)	\$ (10,655,028)	\$ (13,513,290)	\$ (24,986,307)	\$ (33,084,457)	\$ (28,715,757)	\$ (10,287,969)	\$ 8,755,576
<b>FUND BALANCE</b>										
Beginning Fund Balance (includes PY adj)	\$ 140,932,394	\$ 157,662,861	\$ 183,285,448	\$ 167,149,652	\$ 156,494,624	\$ 142,981,335	\$ 117,995,028	\$ 84,910,571	\$ 56,194,814	\$ 45,906,846
Net Revenues Less Expenditures	8,442,570	25,222,587	(16,135,796)	(10,655,028)	(13,513,290)	(24,986,307)	(33,084,457)	(28,715,757)	(10,287,969)	8,755,576
<b>Ending Fund Balance</b>	<b>149,374,964</b>	<b>182,885,448</b>	<b>167,149,652</b>	<b>156,494,624</b>	<b>142,981,335</b>	<b>117,995,028</b>	<b>84,910,571</b>	<b>56,194,814</b>	<b>45,906,846</b>	<b>54,662,422</b>
<i>Fund Balance % of Expenditure Budget</i>	21.2%	25.4%	20.7%	18.2%	16.0%	13.1%	9.3%	6.1%	4.9%	5.8%

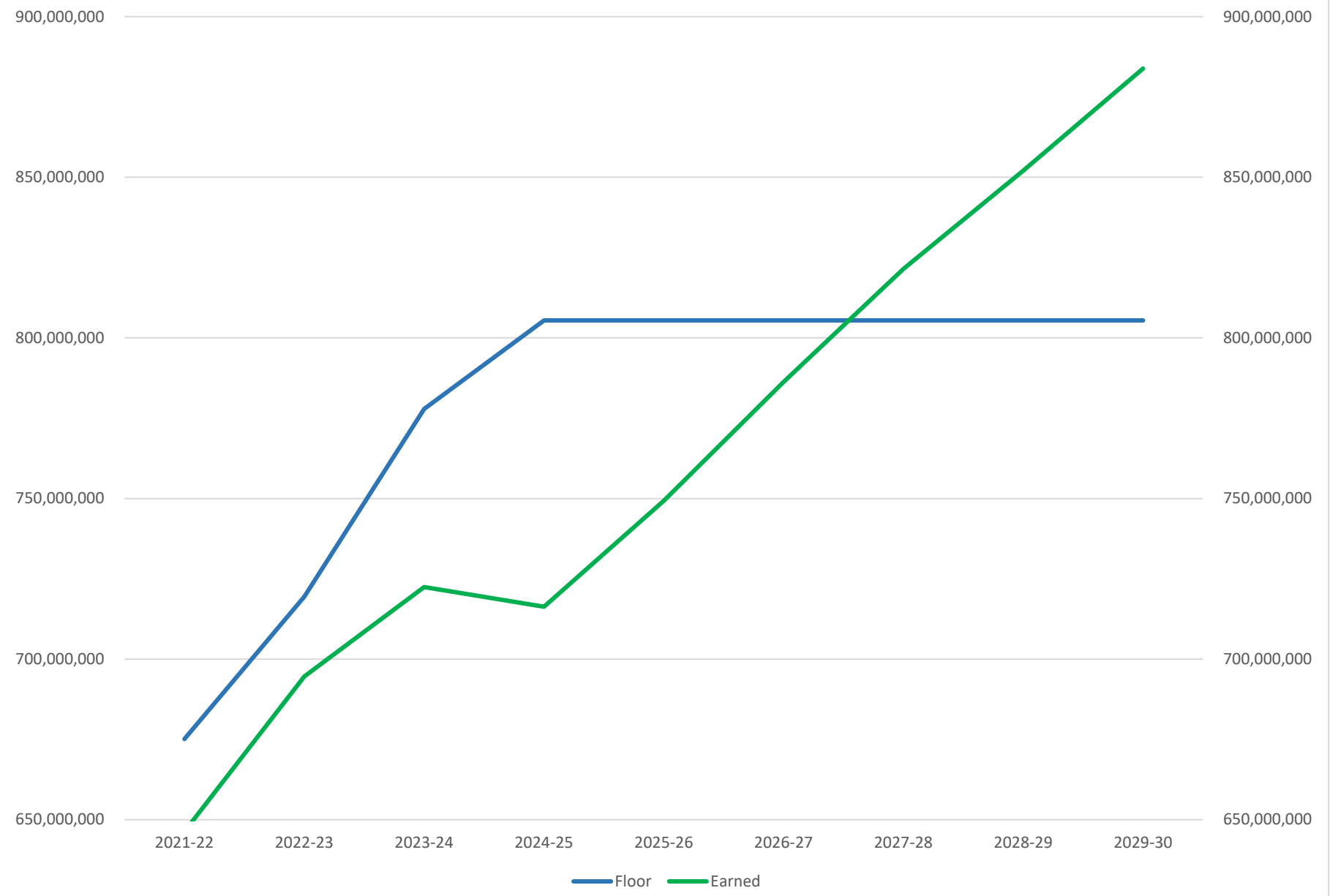
**District Hold Harmless Calculation**

Scenario 1: 2% FTES Growth	Hold Harmless					SCFF Calc-Floor \$805,436,481				
	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Apportionment Revenue Received	\$ 642,545,651	\$ 675,122,716	\$ 719,410,766	\$ 777,898,861	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481
Revenue Earned	\$ 599,859,110	\$ 646,317,766	\$ 694,582,878	\$ 722,455,640	\$ 716,325,765	\$ 749,221,081	\$ 786,235,486	\$ 821,428,658	\$ 852,067,947	\$ 883,850,081
Hold Harmless (If Negative)	\$ (42,686,541)	\$ (28,804,950)	\$ (24,827,887)	\$ (55,443,221)	\$ (89,110,715)	\$ (56,215,399)	\$ (19,200,994)	\$ 15,992,177	\$ 46,631,466	\$ 78,413,601

### Scenario 1: 2 % FTES Restoration Financial Forecast



### Scenario 1: Apportionment Revenue



### Scenario 1: Application of COLA on SCFF Apportionment





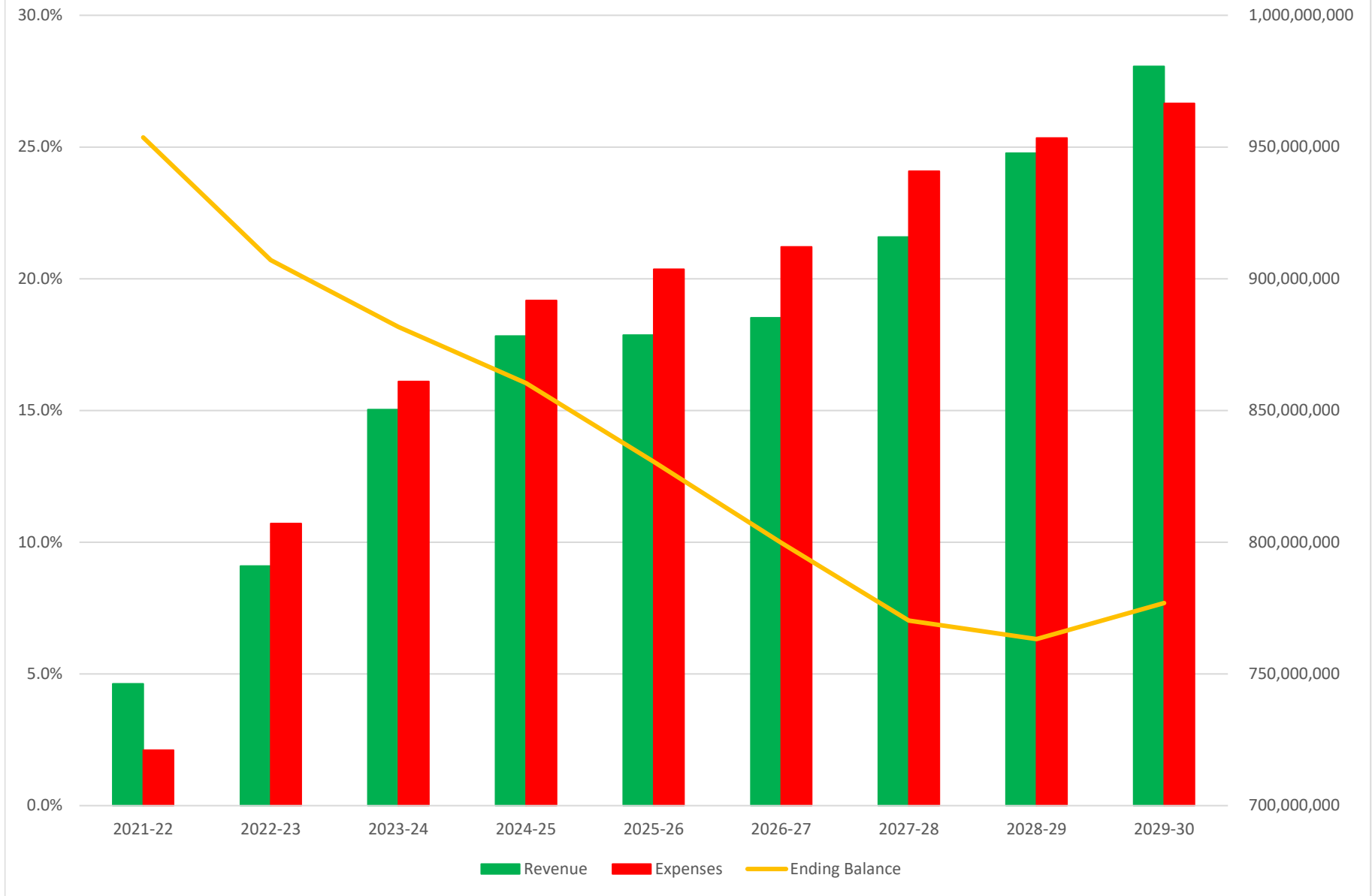
**LOS ANGELES COMMUNITY COLLEGE DISTRICT  
GENERAL FUND UNRESTRICTED  
10-YEAR Financial Forecast - Summary**

Scenario 2: 3% FTES Growth	Hold Harmless					SCFF Calc-Floor				
	2020-21 Actual	2021-22 Actual	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
<b>TOTAL RESOURCES</b>	\$ 711,532,896	\$ 746,250,533	\$ 790,985,439	\$ 850,316,241	\$ 878,250,627	\$ 878,634,748	\$ 885,164,637	\$ 915,836,290	\$ 947,649,998	\$ 980,648,294
<b>TOTAL EXPENDITURES</b>	\$ 703,090,326	\$ 721,027,945	\$ 807,121,235	\$ 860,971,268	\$ 891,763,917	\$ 903,621,055	\$ 912,106,450	\$ 940,817,283	\$ 953,441,448	\$ 966,606,031
NET REVENUES LESS EXPENDITURES	\$ 8,442,570	\$ 25,222,587	\$ (16,135,796)	\$ (10,655,028)	\$ (13,513,290)	\$ (24,986,307)	\$ (26,941,813)	\$ (24,980,992)	\$ (5,791,450)	\$ 14,042,262
<b>FUND BALANCE</b>										
Beginning Fund Balance (includes PY adj)	\$ 140,932,394	\$ 157,662,861	\$ 183,285,448	\$ 167,149,652	\$ 156,494,624	\$ 142,981,335	\$ 117,995,028	\$ 91,053,215	\$ 66,072,223	\$ 60,280,773
Net Revenues Less Expenditures	8,442,570	25,222,587	(16,135,796)	(10,655,028)	(13,513,290)	(24,986,307)	(26,941,813)	(24,980,992)	(5,791,450)	14,042,262
<b>Ending Fund Balance</b>	<b>149,374,964</b>	<b>182,885,448</b>	<b>167,149,652</b>	<b>156,494,624</b>	<b>142,981,335</b>	<b>117,995,028</b>	<b>91,053,215</b>	<b>66,072,223</b>	<b>60,280,773</b>	<b>74,323,035</b>
<i>Fund Balance % of Expenditure Budget</i>	<i>21.2%</i>	<i>25.4%</i>	<i>20.7%</i>	<i>18.2%</i>	<i>16.0%</i>	<i>13.1%</i>	<i>10.0%</i>	<i>7.0%</i>	<i>6.3%</i>	<i>7.7%</i>

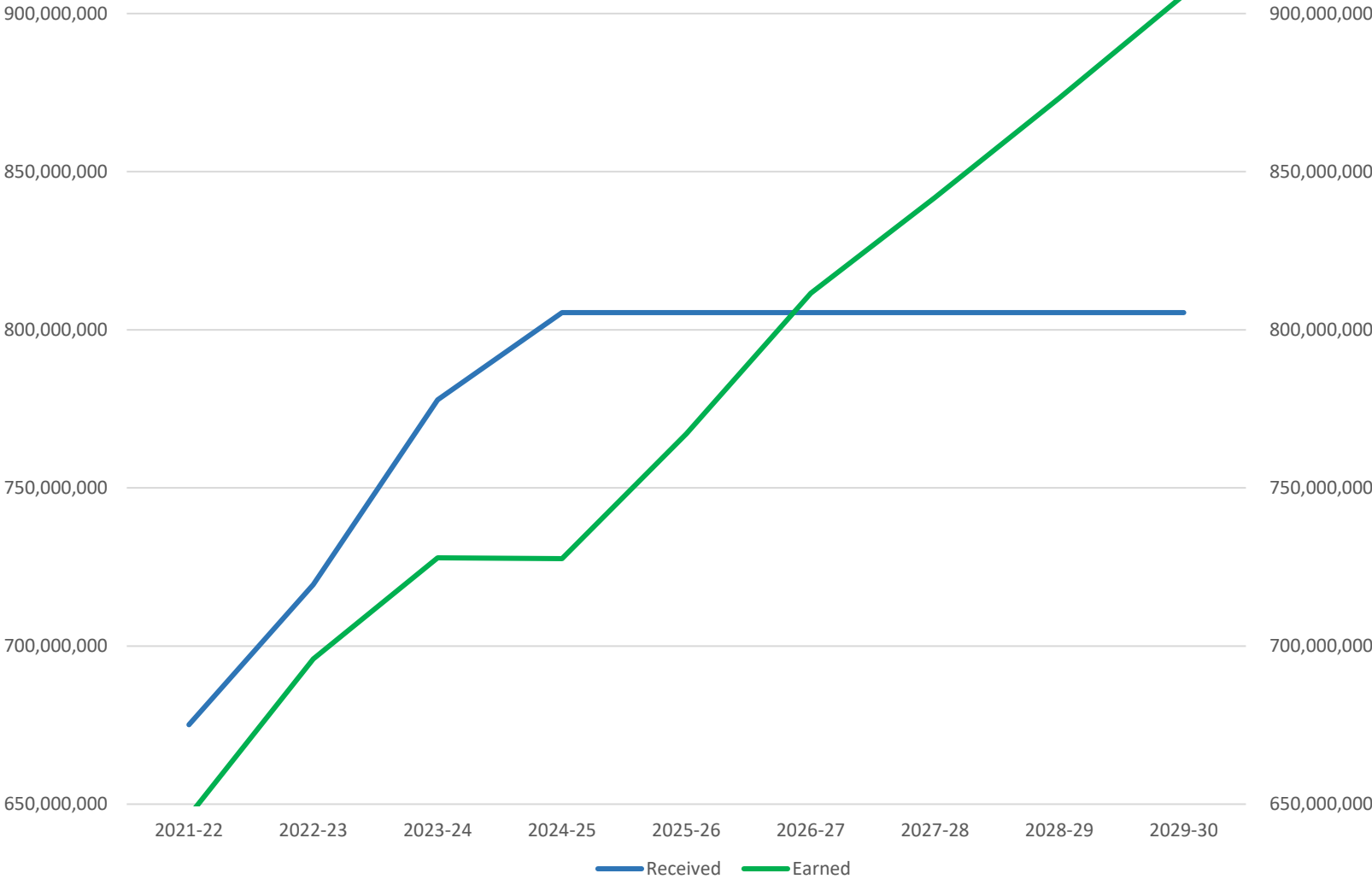
**District Hold Harmless Calculation**

Scenario 2: 3% FTES Growth	Hold Harmless					SCFF Calc-Floor \$805,436,481				
	2020-21 Actual	2021-22 25222587.35	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Apportionment Revenue Received	\$ 642,545,651	\$ 675,122,716	\$ 719,410,766	\$ 777,898,861	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481
Revenue Earned	\$ 599,859,110	\$ 646,317,766	\$ 695,957,410	\$ 727,929,995	\$ 727,645,823	\$ 767,172,862	\$ 811,579,125	\$ 841,851,026	\$ 873,252,069	\$ 905,824,371
Hold Harmless (If Negative)	\$ (42,686,541)	\$ (28,804,950)	\$ (23,453,356)	\$ (49,968,866)	\$ (77,790,658)	\$ (38,263,618)	\$ 6,142,644	\$ 36,414,545	\$ 67,815,589	\$ 100,387,891

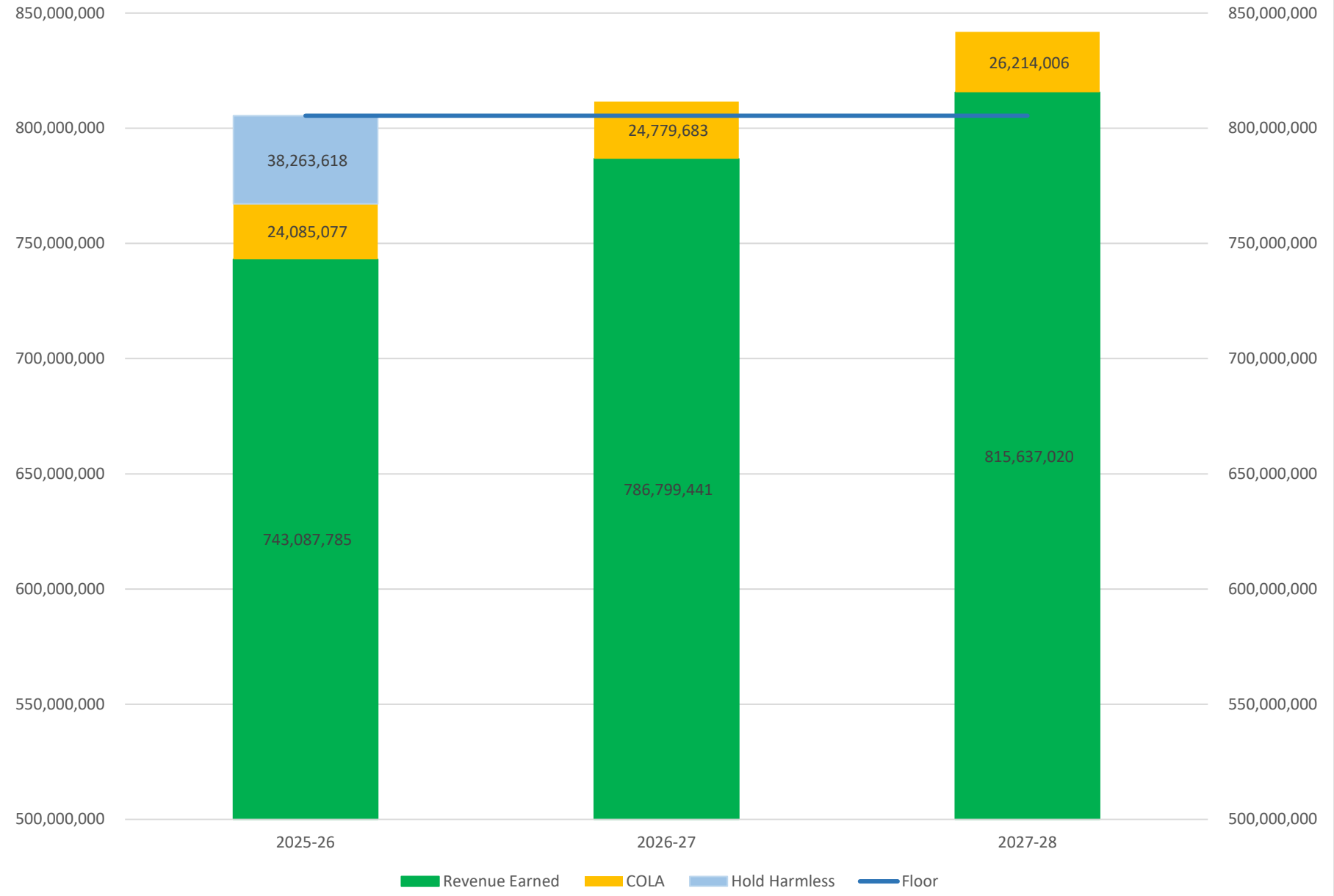
### Scenario 2: 3% FTES Restoration Financial Forecast



### Scenario 2: Apportionment Revenue



### Scenario 2: Application of COLA on SCFF Apportionment



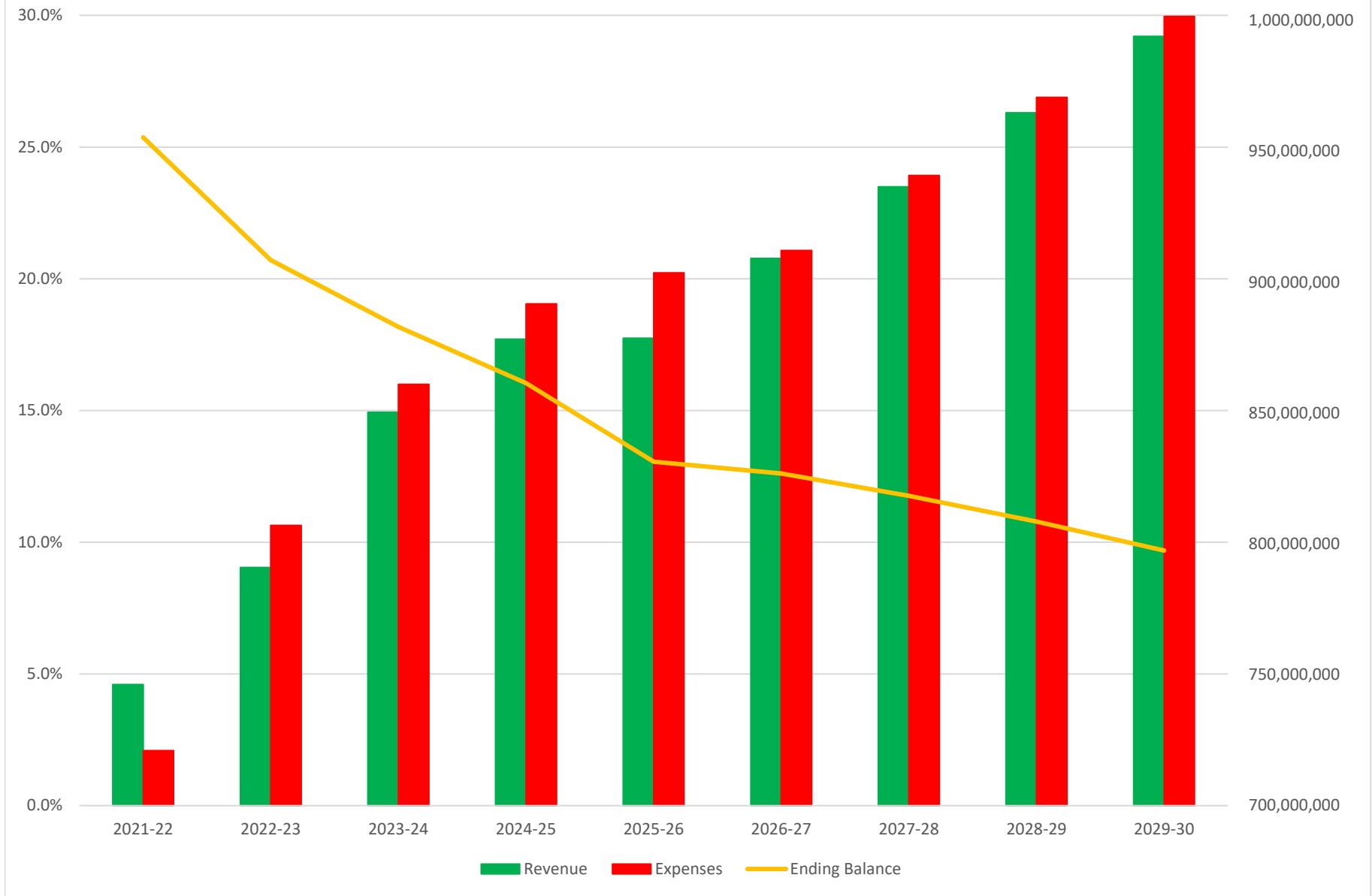
**LOS ANGELES COMMUNITY COLLEGE DISTRICT  
GENERAL FUND UNRESTRICTED  
10-YEAR Financial Forecast - Summary**

Scenario 3: 5% FTES Growth	Hold Harmless					SCFF Calc-Floor				
	2020-21 Actual	2021-22 Projected	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
<b>TOTAL RESOURCES</b>	\$ 711,532,896	\$ 746,250,533	\$ 790,985,439	\$ 850,316,241	\$ 878,250,627	\$ 878,634,748	\$ 909,064,773	\$ 936,470,642	\$ 964,741,685	\$ 993,925,782
<b>TOTAL EXPENDITURES</b>	\$ 703,090,326	\$ 721,027,945	\$ 807,121,235	\$ 860,971,268	\$ 891,763,917	\$ 903,621,055	\$ 912,106,450	\$ 940,817,283	\$ 970,668,061	\$ 1,001,615,677
NET REVENUES LESS EXPENDITURES	\$ 8,442,570	\$ 25,222,587	\$ (16,135,796)	\$ (10,655,028)	\$ (13,513,290)	\$ (24,986,307)	\$ (3,041,676)	\$ (4,346,641)	\$ (5,926,376)	\$ (7,689,895)
<b>FUND BALANCE</b>										
Beginning Fund Balance (includes PY adj)	\$ 140,932,394	\$ 157,662,861	\$ 183,285,448	\$ 167,149,652	\$ 156,494,624	\$ 142,981,335	\$ 117,995,028	\$ 114,953,352	\$ 110,606,711	\$ 104,680,335
Net Revenues Less Expenditures	8,442,570	25,222,587	(16,135,796)	(10,655,028)	(13,513,290)	(24,986,307)	(3,041,676)	(4,346,641)	(5,926,376)	(7,689,895)
<b>Ending Fund Balance</b>	<b>149,374,964</b>	<b>182,885,448</b>	<b>167,149,652</b>	<b>156,494,624</b>	<b>142,981,335</b>	<b>117,995,028</b>	<b>114,953,352</b>	<b>110,606,711</b>	<b>104,680,335</b>	<b>96,990,439</b>
<i>Fund Balance % of Expenditure Budget</i>	<i>21.2%</i>	<i>25.4%</i>	<i>20.7%</i>	<i>18.2%</i>	<i>16.0%</i>	<i>13.1%</i>	<i>12.6%</i>	<i>11.8%</i>	<i>10.8%</i>	<i>9.7%</i>

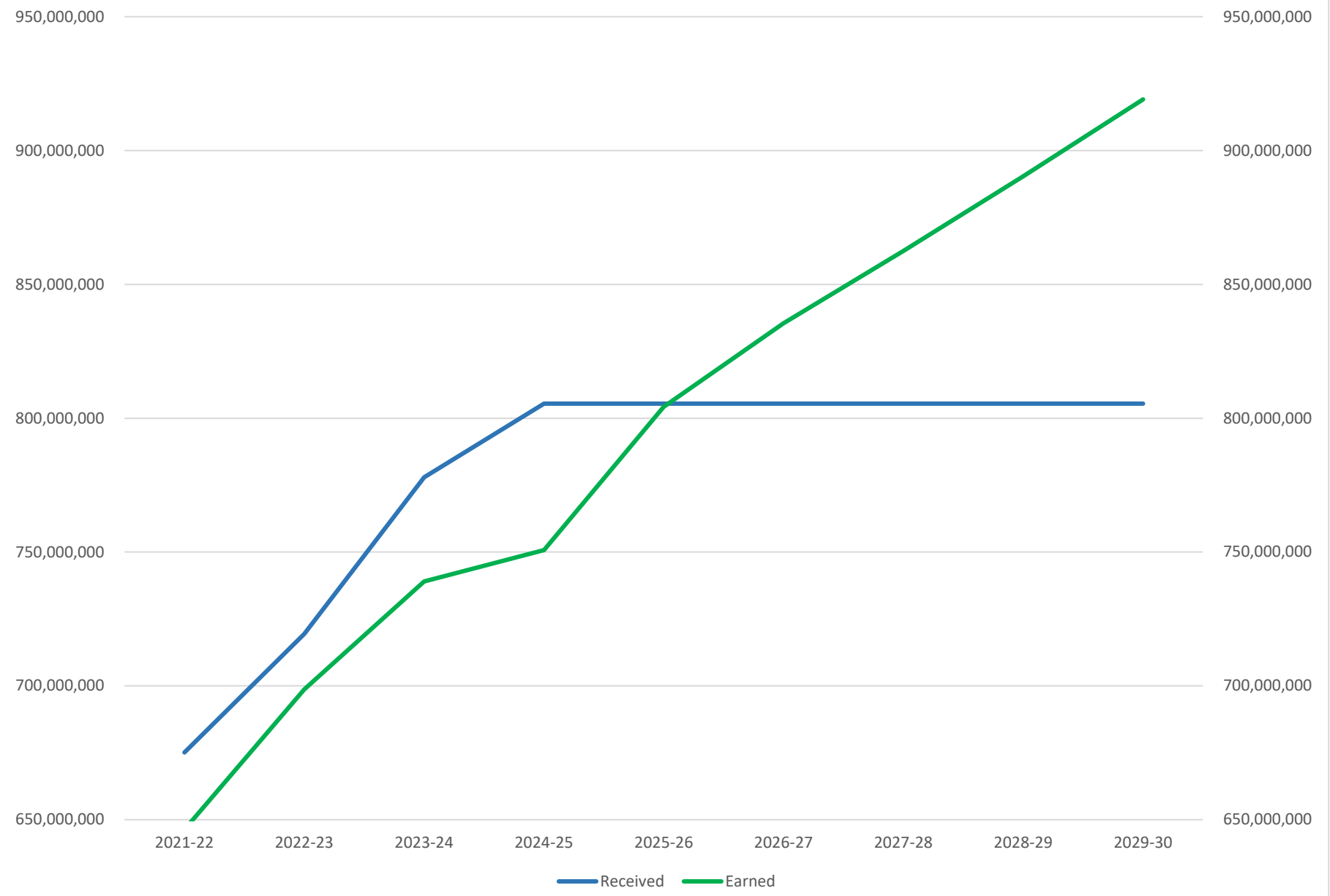
**District Hold Harmless Calculation**

Scenario 3: 5% FTES Growth	Hold Harmless					SCFF Calc-Floor \$805,436,481				
	2020-21 Actual	2021-22 721027945.2	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Apportionment Revenue Received	\$ 642,545,651	\$ 675,122,716	\$ 719,410,766	\$ 777,898,861	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481	\$ 805,436,481
Revenue Earned	\$ 599,859,110	\$ 646,317,766	\$ 698,706,473	\$ 738,967,881	\$ 750,722,978	\$ 804,250,699	\$ 835,479,261	\$ 862,485,377	\$ 890,343,756	\$ 919,101,860
Hold Harmless (If Negative)	\$ (42,686,541)	\$ (28,804,950)	\$ (20,704,293)	\$ (38,930,980)	\$ (54,713,502)	\$ (1,185,782)	\$ 30,042,781	\$ 57,048,897	\$ 84,907,275	\$ 113,665,379

### Scenario 3: 5% FTES Restoration Financial Forecast



### Scenario 3: Apportionment Revenue



### Scenario 3: Application of COLA on SCFF Apportionment

