AGENDA

BUDGET AND FINANCE COMMITTEE MEETING

OCTOBER 19, 2016

A. Expenditure Data and Costs Per FTES
EXPENDITURE ANALYSIS
BY TYPE
Detail on pages 84-94
LOS ANGELES CITY COLLEGE
Expenditure Analysis by Type
Unrestricted General Fund Only

Detail on pages 84-94
EAST LOS ANGELES COLLEGE
Expenditure Analysis by Type
Unrestricted General Fund Only

Detail on pages 84-94
Expenditure Analysis by Type
Unrestricted General Fund Only
LOS ANGELES MISSION COLLEGE
Expenditure Analysis by Type
Unrestricted General Fund Only

Detail on pages 84-94
PIERCE COLLEGE
Expenditure Analysis by Type
Unrestricted General Fund Only

Detail on pages 84-94
LOS ANGELES TRADE-TECHNICAL COLLEGE
Expenditure Analysis by Type
Unrestricted General Fund Only

Detail on pages 84-94
Detail on pages 84-94
WEST LOS ANGELES COLLEGE
Expenditure Analysis by Type
Unrestricted General Fund Only

Detail on pages 84-94
ITV
Expenditure Analysis by Type
Unrestricted General Fund Only

Detail on pages 84-94
LOS ANGELES HARBOR COLLEGE
Expenditure Analysis by Type
w/FTES COMPARISON

EXPENDITURES

PERCENT OF TOTAL

FTES

Detail on Pages 84-94
LOS ANGELES MISSION COLLEGE
Expenditure Analysis by Type
w/FTES COMPARISON

<table>
<thead>
<tr>
<th>Year</th>
<th>EXPENDITURES</th>
<th>PERCENT OF TOTAL</th>
<th>FTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>20.12%</td>
<td>51.13%</td>
<td>6,500</td>
</tr>
<tr>
<td>2014-15</td>
<td>21.71%</td>
<td>49.68%</td>
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<td>2012-13</td>
<td>22.72%</td>
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<tr>
<td>2007-08</td>
<td>21.08%</td>
<td>56.84%</td>
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</table>

Detail on Pages 84-94
PIERCE COLLEGE
Expenditure Analysis by Type
w/FTES COMPARISON

EXPENDITURES

PERCENT OF TOTAL

FTES

Detail on Pages 84-94
## LOS ANGELES SOUTHWEST COLLEGE
### Expenditure Analysis by Type w/FTES COMPARISON

### EXPENDITURES

<table>
<thead>
<tr>
<th>Year</th>
<th>Non-Salaries</th>
<th>Classified Salaries</th>
<th>Academic Salaries</th>
<th>Total Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>5.6</td>
<td>7.8</td>
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</tr>
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<td>7.4</td>
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</tr>
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<td>2007-08</td>
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<td>6.8</td>
<td>15.5</td>
<td>27.1</td>
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</tbody>
</table>

### PERCENT OF TOTAL

<table>
<thead>
<tr>
<th>Year</th>
<th>Academic Salaries</th>
<th>Classified Salaries</th>
<th>Non-Salaries</th>
<th>Total Expenditure</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td>52.3%</td>
<td>21.3%</td>
<td>26.4%</td>
<td>100%</td>
</tr>
<tr>
<td>2014-15</td>
<td>52.2%</td>
<td>21.4%</td>
<td>26.4%</td>
<td>100%</td>
</tr>
<tr>
<td>2013-14</td>
<td>52.1%</td>
<td>21.5%</td>
<td>26.4%</td>
<td>100%</td>
</tr>
<tr>
<td>2012-13</td>
<td>52.0%</td>
<td>21.6%</td>
<td>26.4%</td>
<td>100%</td>
</tr>
<tr>
<td>2011-12</td>
<td>51.9%</td>
<td>21.7%</td>
<td>26.4%</td>
<td>100%</td>
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<tr>
<td>2010-11</td>
<td>51.8%</td>
<td>21.8%</td>
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<td>100%</td>
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<tr>
<td>2009-10</td>
<td>51.7%</td>
<td>21.9%</td>
<td>26.4%</td>
<td>100%</td>
</tr>
<tr>
<td>2008-09</td>
<td>51.6%</td>
<td>22.0%</td>
<td>26.4%</td>
<td>100%</td>
</tr>
<tr>
<td>2007-08</td>
<td>51.5%</td>
<td>22.1%</td>
<td>26.4%</td>
<td>100%</td>
</tr>
</tbody>
</table>

### FTES

<table>
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<td>2008-09</td>
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<tr>
<td>2007-08</td>
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</table>

*Detail on Pages 84-94*
LOS ANGELES VALLEY COLLEGE
Expenditure Analysis by Type
w/FTES COMPARISON

EXPENDITURES

2015-16
2014-15
2013-14
2012-13
2011-12
2010-11
2009-10
2008-09
2007-08

NON-SALARIES  CLASSIFIED SALARIES  ACADEMIC SALARIES

0 5 10 15 20 25 30 35
Millions

2007-08 to 2015-16

PERCENT OF TOTAL

2015-16
2014-15
2013-14
2012-13
2011-12
2010-11
2009-10
2008-09
2007-08

ACADEMIC SALARIES  CLASSIFIED SALARIES  NON-SALARIES

0% 20% 40% 60% 80% 100%

FTES

2015-16 to 2007-08

Detail on Pages 84-94
## ITV
### Expenditure Analysis by Type

#### w/FTES COMPARISON

<table>
<thead>
<tr>
<th>Year</th>
<th>EXPENDITURES</th>
<th>PERCENT OF TOTAL</th>
<th>FTES</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<td>2007-08</td>
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</tr>
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</table>

**Note:** Detail on Pages 84-94
COST PER FTES
BY LOCATION
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2007-08 COST PER FTES
Unrestricted General Fund

Detail on pages 84-94
Los Angeles Community College District
2008-09 Cost per FTES
Unrestricted General Fund

Median: 4,058

---
detail on pages 84-94
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2009-10 COST PER FTES
Unrestricted General Fund

Median: 3,888

City  East  Harbor  Mission  Pierce  Southwest  Trade-Tech  Valley  West  ITV

detail on pages 84-94
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2010-11 COST PER FTES
Unrestricted General Fund

Median: 3,851

City  East  Harbor  Mission  Pierce  Southwest  Trade-Tech  Valley  West  ITV

detail on pages 84-94
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2011-12 COST PER FTES
Unrestricted General Fund

Median: 4,080

City 4,011
East 4,057
Harbor 4,127
Mission 4,103
Pierce 4,103
Southwest 4,687
Trade-Tech 3,992
Valley 4,239
West 4,272
ITV 4,011

detail on pages 84-94
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2013-14 COST PER FTES
Unrestricted General Fund

Median: 4,314

City
East
Harbor
Mission
Pierce
Southwest
Trade-Tech
Valley
West
ITV

detail on pages 84-94
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2014-15 COST PER FTES
Unrestricted General Fund

 Median: 4,385

City  East  Harbor  Mission  Pierce  Southwest  Trade-Tech  Valley  West  ITV

detail on pages 84-94
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2015-16 COST PER FTES
Unrestricted General Fund

Median: 4,601

City  East  Harbor  Mission  Pierce  Southwest  Trade-Tech  Valley  West  ITV

3,915  4,442  4,688  5,165  5,431

4,305  4,514  4,873  5,419

4,305  4,514  5,165

4,305  4,514  4,792

4,305  4,514  4,792

4,305  4,514  4,792

0  500  1,000  1,500  2,000  2,500  3,000  3,500  4,000  4,500  5,000  5,500  6,000

detail on pages 84-94
COST PER FTES
TRENDS
LOS ANGELES COMMUNITY COLLEGE DISTRICT
Expenditure Trends by Functional Area Type
COST PER FTES

detail on pages 84-94
EAST LOS ANGELES COLLEGE
Expenditure Trends by Functional Area Type
COST PER FTES

detail on pages 84-94
LOS ANGELES HARBOR COLLEGE
Expenditure Trends by Functional Area Type
COST PER FTES

INSTRUCTION
INSTRUCTIONAL SUPPORT
INSTRUCTIONAL SERVICES
STUDENT SERVICES
MAINTENANCE AND OPERATIONS
OTHER SERVICES

detail on pages 84-94
Los Angeles Mission College
Expenditure Trends by Functional Area Type
Cost per FTES

Detail on pages 84-94
PIERCE COLLEGE
Expenditure Trends by Functional Area Type
COST PER FTES

detail on pages 84-94
LOS ANGELES TRADE-TECHNICAL COLLEGE
Expenditure Trends by Functional Area Type
COST PER FTES

detail on pages 84-94
INSTRUCTIONAL TELEVISION
Expenditure Trends by Functional Area Type
COST PER FTES

detail on pages 84-94
2008-09
LOS ANGELES COMMUNITY COLLEGE DISTRICT
FTES TO EXPENDITURE COMPARISON
Allocation Less Balances and Open Orders

FTES Expenditures Allocation

Expenditures

Allocation

City
East
Harbor
Mission
Pierce
Southwest
TradeTech
Valley
West
ITV

City
East
Harbor
Mission
Pierce
Southwest
TradeTech
Valley
West
ITV
2010-11
LOS ANGELES COMMUNITY COLLEGE DISTRICT
FTES TO EXPENDITURE COMPARISON
Allocation Less Balances and Open Orders

FTES
- City 13.65%
- East 22.00%
- Harbor 7.18%
- Mission 6.40%
- Pierce 13.94%
- Southwest 4.88%
- TradeTech 11.90%
- Valley 12.44%

Expenditures
- City 13.80%
- East 20.56%
- Harbor 7.15%
- Mission 6.36%
- Pierce 11.90%
- Southwest 5.64%
- TradeTech 12.06%
- Valley 12.94%

Allocation
- City 13.86%
- East 21.33%
- Harbor 7.06%
- Mission 6.34%
- Pierce 14.14%
- Southwest 5.24%
- TradeTech 11.98%
- Valley 12.54%
- West 7.21%
- ITV 0.59%
2012-13
LOS ANGELES COMMUNITY COLLEGE DISTRICT
FTES TO EXPENDITURE COMPARISON
Allocation Less Balances and Open Orders

FTES

City 13.68%
East 22.40%
Harbor 6.67%
Mission 6.03%
Pierce 14.17%
Southwest 5.01%
TradeTech 11.91%
Valley 12.67%
West 6.92%

Expenditures

City 13.53%
East 20.57%
Harbor 7.20%
Mission 6.05%
Pierce 13.48%
Southwest 6.03%
TradeTech 12.09%
Valley 12.92%
West 7.33%

Allocation

City 14.18%
East 18.33%
Harbor 7.46%
Mission 6.75%
Pierce 13.91%
Southwest 6.03%
TradeTech 12.61%
Valley 12.75%
West 7.69%

Legend:
- City
- East
- Harbor
- Mission
- Pierce
- Southwest
- TradeTech
- Valley
- West
- ITV
2013-14
LOS ANGELES COMMUNITY COLLEGE DISTRICT
FTES TO EXPENDITURE COMPARISON
Allocation Less Balances and Open Orders

FTES

- City: 13.91%
- East: 21.66%
- Harbor: 7.06%
- Mission: 6.01%
- Pierce: 14.18%
- Southwest: 5.08%
- TradeTech: 11.86%
- Valley: 12.86%
- West: 6.90%
- ITV: 0.47%

Expenditures

- City: 13.66%
- East: 21.04%
- Harbor: 7.23%
- Mission: 6.50%
- Pierce: 13.46%
- Southwest: 5.73%
- TradeTech: 12.12%
- Valley: 12.37%
- West: 7.61%
- ITV: 0.28%

Allocation

- City: 13.50%
- East: 21.56%
- Harbor: 7.18%
- Mission: 6.56%
- Pierce: 13.67%
- Southwest: 5.70%
- TradeTech: 11.89%
- Valley: 12.22%
- West: 7.39%
- ITV: 0.32%
2014-15
LOS ANGELES COMMUNITY COLLEGE DISTRICT
FTES TO EXPENDITURE COMPARISON
Allocation Less Balances and Open Orders

FTES Expenditures Allocation

City 12.86%
East 22.32%
Harbor 6.45%
Mission 6.22%
Pierce 14.64%
Southwest 5.19%
TradeTech 12.16%
Valley 12.76%
West 6.99%
ITV 0.40%
EXPENDITURE ANALYSIS
ESC, INFO TECH,
CENTRALIZED SERVICES
Expenditure Analysis
Educational Services Center, Information Technology, and Centralized Accounts
Expenditures as Percent of Unrestricted General Fund Revenues

<table>
<thead>
<tr>
<th>Year</th>
<th>ESC</th>
<th>IT</th>
<th>Centralized</th>
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<tbody>
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<td>4.20%</td>
<td>1.82%</td>
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<td>13.36%</td>
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<td>2008-09</td>
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<td>2007-08</td>
<td>3.74%</td>
<td>1.10%</td>
<td>13.25%</td>
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</tbody>
</table>

Detail on Pages 32-33
DEDICATED REVENUE
Revenue includes: facility rental, Contract Edu, transcript fees, library fines, etc.
EAST LOS ANGELES COLLEGE
DEDICATED REVENUE COLLECTED
2007-08 THROUGH 2015-16

Revenue includes: facility rental, Contract Edu, transcript fees, library fines, etc.
Revenue includes: facility rental, Contract Edu, transcript fees, library fines, etc.

LOS ANGELES HARBOR COLLEGE
DEDICATED REVENUE COLLECTED
2007-08 THROUGH 2015-16
LOS ANGELES MISSION COLLEGE
DEDICATED REVENUE COLLECTED
2007-08 THROUGH 2015-16

Revenue includes: facility rental, Contract Edu, transcript fees, library fines, etc.
PIERCe COLLEGE
DEDICATED REVENUE COLLECTED
2007-08 THROUGH 2015-16

Revenue includes: facility rental, Contract Edu, transcript fees, library fines, etc.
LOS ANGELES SOUTHWEST COLLEGE
DEDICATED REVENUE COLLECTED
2007-08 THROUGH 2015-16

Revenue includes: facility rental, Contract Edu, transcript fees, library fines, etc.
Revenue includes: facility rental, Contract Edu, transcript fees, library fines, etc.
Revenue includes: facility rental, Contract Edu, transcript fees, library fines, etc.
Revenue includes: facility rental, Contract Edu, transcript fees, library fines, etc.
NON-RESIDENT TUITION
EAST LOS ANGELES COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
LOS ANGELES HARBOR COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16

[Bar chart showing tuition costs from 2007-08 to 2015-16]
LOS ANGELES MISSION COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
PIERCE COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
LOS ANGELES SOUTHWEST COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
LOS ANGELES VALLEY COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
WEST LOS ANGELES COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
INSTRUCTIONAL TELEVISION
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
AGENDA

BUDGET AND FINANCE COMMITTEE MEETING

OCTOBER 19, 2016

B. Audit Procedures
Audit Procedures:

There are three types of audits:

1. **Operational or Performance Audit:** The examination of the use of resources to evaluate whether those resources are being used in the most efficient and effective ways to fulfill an organization’s objectives. Additionally, this is an independent and systematic examination of the management of an organization, program, or function to identify whether the management is being carried out in an efficient and effective manner and whether management practices promote improvement to the operation. An operational/performance audit may include elements of a compliance audit, a financial audit, and an information systems audit. This audit is operational when performed by internal audit and performance when performed by an external auditing firm.

2. **Compliance Audit:** A comprehensive review of an organization's adherence to regulatory guidelines. Independent accounting, security or Information Technology (IT) consultants evaluate the strength and thoroughness of compliance preparations.

3. **Financial Audit:** An independent, objective evaluation of an organization's financial statements and financial reporting processes. The primary purpose for financial audits is to give regulators, investors, directors, and managers’ reasonable assurance that financial statements are accurate and complete.

The following audits and due dates:

1. **External Audits:**
   - **Annual Financial Audit:** Inclusive of financial statements and the OMB Circular 133 Single Audit which is a compliance audit of Federal and State programs and awards and State compliance. The Financial Audit is performed by KPMG and the OMB Circular 133 Single Audit is performed by Vasquez & Co. The annual financial audit must be presented to the Budget and Finance committee and the full Board of Trustees by the end of the calendar year (December 31) following the end of the audit period covered in the audit. (ex. audit period ending June 30, 2016, audit due December 31, 2016)
   - **Annual Bond Financial Audit:** Audit of the three bonds, prop A, AA and measure J. KPMG performs the audit and reports to the Budget and Finance Committee, the Facilities Master Planning & Oversight Committee, and the full Board of Trustees. This audit is due by December 31. The annual bond financial audit must also be presented to the District’s Citizen’s Oversight Committee by March 31 of subsequent calendar year.
   - **Performance Audit:** Audit of the three bonds, prop A, AA and measure J. KPMG performs the audit and reports to the Facilities Master Planning & Oversight Committee and the full board of trustees and the District’s Citizen’s Oversight Committee by March 31 of the following calendar year.
2. Internal Audits:

   A. An annual audit plan is submitted to the Budget and Finance committee. On a quarterly basis Internal Audit submits a report to the Budget and Finance committee on the results of the audits completed in the Annual audit plan. Internal Audit uses a risk basis approach to identify operations to be audited. Additionally, Executive management of the LACCD may request an audit of an operation. The Board can also request an audit of any operation of LACCD.

Management Response to Findings “Corrective Action Plan” (CAP)
All findings identified during an audit require management responses indicating the steps management will take to correct these findings. For every audit finding there are recommendations made by the auditing department/firm. These recommendations are suggested procedures that will help correct the finding. It is up to management to accept these recommendations or come up with other procedures that will correct these findings. These recommendations and/or management new procedures are what become the corrective action plan. The corrective action plan details the steps that management plans to take to correct the finding, the date the plan will be implemented, and the employee(s) responsible for ensuring that the plan is fully working as intended.

1. External Audit CAPS:
   The Internal Audit Department in Collaboration with the Accounting Department and the Educational programs and Institutional Effectiveness Department conducts training to assist the colleges and the Educational Service Center (ESC) in developing effective CAPS. The Internal Audit Department conducts a review of the CAP to ensure that the CAP is fully implemented and thereby negating the reoccurrence of the findings. The Accounting Department requests an assertion from the colleges and ESC that the CAPs were implemented. The External Auditors validate the CAP during the next annual financial Audit and indicate whether or not the CAPs were fully implemented.

2. Internal Audits CAPS
   The Internal Audit Department revisits this finding after the completion date to confirm that the findings were corrected. This information is reported to the Budget and Finance Committee.
D. Enrollment Update
Enrollment Update  
Budget and Finance Committee  
October 19, 2016

1. Fall 2016 Enrollment and Projected FTES

Census enrollments for full-semester classes and most short-term classes were used to develop projected FTES for Fall 2016. The current projection shows that for the District, FTES in Fall 2016 is 99.4% of Fall 2015 FTES. Exhibit 1 displays, by college, projected FTES and the % change in FTES from Fall 2015 to Fall 2016.

2. Annual 2016-17 FTES Projection

Final 2015-16 FTES for the District was 107,601, which is base FTES for 2016-17. Moreover, the 2016-17 LACCD budget is predicated on 2% growth, resulting in a target of 109,753 FTES (= 107,601 + 2%). 2016-17 FTES projections were developed for three possible scenarios. These are described below and shown in Exhibit 2.

All scenarios are based on final census data for Summer 2 2016 FTES and projections for Fall 2016, Winter 2017, Spring 2017, and Summer 1 2017. The projection for Fall 2016 incorporates census enrollment for full semester classes and most short-term classes. For Winter 2017, Spring 2017, and Summer 1 2017, FTES projections are based on section counts and estimated FTES per section.

- **Scenario I (Worst Case):**
  This scenario assumes that Winter 2017 and Summer 1 2017 FTES are equal to prior year but that Spring 2017 FTES declines by 1.5% in comparison to Spring 2016. In this scenario, 2016-17 FTES would be 2,234 below base and 4,386 FTES below the District’s 2% growth funding target. The potential loss in District revenue would be approximately $21.9 million.

- **Scenario II (Flat Model):**
  This scenario assumes that FTES in Winter 2017, Spring 2017, and Summer 1 2017 are equal to prior year. In this scenario, 2016-17 FTES would be 1,575 below base and 3,727 FTES below the District’s 2% growth funding target. The potential loss in District revenue would be approximately $18.6 million.

- **Scenario III (Best Case):**
  This scenario assumes that FTES in Winter 2017, Spring 2017, and Summer 1 2017 are equal to prior year, but that maximum possible Summer FTES are shifted to and reported in Summer 1 2017. In this scenario, 2016-17 FTES would be 583 FTES above base and 1,569 FTES below the District’s 2% growth funding target. The potential loss in District revenue would be approximately $0.8 million. Shifting FTES would mean that the District would have no Summer 2 2017 FTES to begin the 2017-18 fiscal year.
Comparison of Fall FTES By College:
2016 Projected vs 2015 Actual

% Change in Fall FTES by College:
2016 Projected vs 2015 Actual
### 2016-17 FTES Scenarios

#### I. Worst Case (Spring 2017 Down by 1.5%)

<table>
<thead>
<tr>
<th>Semester</th>
<th>2015-2016</th>
<th>2016-2017</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summer II</td>
<td>6,680</td>
<td>5,409</td>
<td>-1,271</td>
</tr>
<tr>
<td>Fall</td>
<td>46,908</td>
<td>46,604</td>
<td>-304</td>
</tr>
<tr>
<td>Winter</td>
<td>5,716</td>
<td>5,716</td>
<td>0</td>
</tr>
<tr>
<td>Spring</td>
<td>43,901</td>
<td>43,242</td>
<td>-659</td>
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<tr>
<td>Summer I</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>107,601</strong></td>
<td><strong>105,368</strong></td>
<td><strong>-2,234</strong></td>
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</tbody>
</table>

#### II. Flat Model - No Shift

<table>
<thead>
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<th>Semester</th>
<th>2015-2016</th>
<th>2016-2017</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
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<td>6,680</td>
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<td>-1,271</td>
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<tr>
<td>Fall</td>
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<td>46,604</td>
<td>-304</td>
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<tr>
<td>Winter</td>
<td>5,716</td>
<td>5,716</td>
<td>0</td>
</tr>
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<td>43,901</td>
<td>43,901</td>
<td>0</td>
</tr>
<tr>
<td>Summer I</td>
<td>4,397</td>
<td>4,397</td>
<td>0</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>107,601</strong></td>
<td><strong>106,026</strong></td>
<td><strong>-1,575</strong></td>
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#### III. Best Case - Maximum Summer Shift (Two Summers)

<table>
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<th>2016-2017</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td>Summer II</td>
<td>6,680</td>
<td>5,409</td>
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<tr>
<td>Fall</td>
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<tr>
<td>Summer I</td>
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<tr>
<td><strong>Total</strong></td>
<td><strong>107,601</strong></td>
<td><strong>108,184</strong></td>
<td><strong>583</strong></td>
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