A. Use of 2016-17 One Time Mandated Costs Funds $9.9 mil
Chancellor’s Recommendations
Uses of $9.9 million 2016-17 State Mandate Reimbursement Fund

LACCD STRATEGIC PLAN GOALS

Goal 1: Organizational Effectiveness

- $9.9 million - Funds for STRS and PERS Future Obligation
## Projected Pension Cost Increase and Reserve Usage

### Projected Pension Cost Increases

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>CALSTRS</th>
<th>CALPERS</th>
<th>TOTAL</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Employer Rate</td>
<td>Employer Liability</td>
<td>Annual Increase</td>
</tr>
<tr>
<td>2015-2016</td>
<td>10.730%</td>
<td>21,600,000</td>
<td>4,439,416</td>
</tr>
<tr>
<td>2016-2017</td>
<td>12.580%</td>
<td>26,400,000</td>
<td>4,800,000</td>
</tr>
<tr>
<td>2017-2018</td>
<td>14.430%</td>
<td>30,200,000</td>
<td>3,800,000</td>
</tr>
<tr>
<td>2018-2019</td>
<td>16.280%</td>
<td>34,100,000</td>
<td>3,900,000</td>
</tr>
<tr>
<td>2019-2020</td>
<td>18.130%</td>
<td>38,000,000</td>
<td>3,900,000</td>
</tr>
<tr>
<td>2020-2021</td>
<td>19.100%</td>
<td>40,000,000</td>
<td>2,000,000</td>
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</tbody>
</table>

### Funding Plan - Cover 100% of the cost of the annual increase (one year only)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>usage</th>
<th>additions</th>
<th>Reserve Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-2016</td>
<td>22,000,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2016-2017</td>
<td>7,200,000</td>
<td>9,900,000</td>
<td>24,700,000</td>
</tr>
<tr>
<td>2017-2018</td>
<td>9,100,000</td>
<td></td>
<td>15,600,000</td>
</tr>
<tr>
<td>2018-2019</td>
<td>6,300,000</td>
<td></td>
<td>9,300,000</td>
</tr>
<tr>
<td>2019-2020</td>
<td>6,400,000</td>
<td></td>
<td>2,900,000</td>
</tr>
<tr>
<td>2020-2021</td>
<td>2,700,000</td>
<td>200,000</td>
<td></td>
</tr>
<tr>
<td>2021-2022</td>
<td>200,000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
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**:
   A. **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)

   B. **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.

   C. **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.
AGENDA

BUDGET AND FINANCE COMMITTEE MEETING

NOVEMBER 16, 2016

E. EPA Spending Plan
Los Angeles Community College District

2016-17 Education Protection Account (EPA) Spending Plan

The Los Angeles Community College District’s estimated 2016-17 EPA Fund is $85,978,896

Proposition 30, The Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012, temporarily increases the state sales tax rate for all taxpayers and the personal income tax rates for upper-income taxpayers.

The revenues generated from Proposition 30 are deposited into the state account called the Education Protection Account (EPA). Community colleges receive funds from the EPA based on their proportionate share of the statewide EPA revenue. A corresponding reduction is made to the computed state general revenue that the districts are entitled to.

Proposition 30 provides that the local district board have the sole authority to determine how the funds received from the EPA are spent with these provisions:

- The spending plan must be approved by the governing board during a public meeting.
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs.
- The District must publish on its website an accounting of how much money was received from the EPA and how the funds were spent.

It is proposed that EPA funds be used for the costs of classroom instruction and instructional support activities. The 2016-17 Spending Plan as submitted by each college is provided in Attachment I, pages 3 and 4 of 4.

The District has received the EPA funds over five years. The funds received and used are presented below:

**Computed Unrestricted State General Revenue**

<table>
<thead>
<tr>
<th></th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17 (est.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>State General Revenue, excluding EPA funds</td>
<td>$405,006,749</td>
<td>$417,622,765</td>
<td>$481,776,029</td>
<td>$502,519,784</td>
</tr>
<tr>
<td>EPA Funds</td>
<td>$74,536,779</td>
<td>$94,506,345</td>
<td>$87,729,566</td>
<td>$85,978,896</td>
</tr>
<tr>
<td>Total State General Revenue</td>
<td>$479,543,528</td>
<td>$512,129,110</td>
<td>$569,505,566</td>
<td>$588,498,680</td>
</tr>
<tr>
<td>% (EPA) of State General Revenue</td>
<td>15.54%</td>
<td>18.43%</td>
<td>15.40%</td>
<td>14.60%</td>
</tr>
</tbody>
</table>

**Number of Classes Offered and Students Served**

<table>
<thead>
<tr>
<th></th>
<th>2013-14</th>
<th>2014-15</th>
<th>2015-16</th>
<th>2016-17 (planning)</th>
</tr>
</thead>
<tbody>
<tr>
<td># of Classes</td>
<td># of Students</td>
<td># of Classes</td>
<td># of Students</td>
<td># of Classes</td>
</tr>
<tr>
<td>Summer 2</td>
<td>83</td>
<td>2,362</td>
<td>334</td>
<td>6870</td>
</tr>
<tr>
<td>Fall</td>
<td>5,599</td>
<td>99,228</td>
<td>5813</td>
<td>117,433</td>
</tr>
<tr>
<td>Winter</td>
<td>42</td>
<td>1,922</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>Spring</td>
<td>5,890</td>
<td>93,241</td>
<td>5432</td>
<td>94,580</td>
</tr>
<tr>
<td>Summer 1</td>
<td>6</td>
<td>582</td>
<td>10</td>
<td>800</td>
</tr>
</tbody>
</table>
Los Angeles Community College District  
Fiscal year 2016-17  
Schools and Local Public Safety Protection Act  
Prop 30 EPA Expenditure Plan  

<table>
<thead>
<tr>
<th>Activity Classification</th>
<th>Activity Code</th>
<th>Salaries and Benefits (1000 - 3000)</th>
<th>Operating Expenses (4000 - 5000)</th>
<th>Capital Outlay (6000)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>District EPA Allocation</td>
<td>8630</td>
<td>85,978,896</td>
<td>0</td>
<td>0</td>
<td>85,978,896</td>
</tr>
<tr>
<td>Instructional Activities</td>
<td>0100-5900</td>
<td>85,921,180</td>
<td>0</td>
<td>0</td>
<td>85,921,180</td>
</tr>
<tr>
<td>Total Instructional Activities</td>
<td>0100-5900</td>
<td>85,921,180</td>
<td>0</td>
<td>0</td>
<td>85,921,180</td>
</tr>
<tr>
<td>Other Support Activities (list below)</td>
<td>6XXX</td>
<td>57,716</td>
<td>0</td>
<td>0</td>
<td>57,716</td>
</tr>
<tr>
<td>Total Other Support Activities</td>
<td>6XXX</td>
<td>57,716</td>
<td>0</td>
<td>0</td>
<td>57,716</td>
</tr>
<tr>
<td>Total Expenditures for EPA*</td>
<td></td>
<td>85,978,896</td>
<td>0</td>
<td>0</td>
<td>85,978,896</td>
</tr>
</tbody>
</table>

*Total Expenditures for EPA may not include Administrator Salaries and Benefits or other administrative costs.
## Schools and Local Public Safety Protection Act (Prop 30)
### Fund 10106
#### 2016-2017 Proposed Spending Plan*

### Attachment I

**Allocation of EPA**

### $85,978,896

<table>
<thead>
<tr>
<th>Activity Classification</th>
<th>Functional Area/Activity Code</th>
<th>Salaries and Benefits (1XXXXX - 3XXXXX)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Instructional Activities</strong></td>
<td>0100-5900</td>
<td>City East Harbor Mission Pierce Southwest Trade-Tech Valley West ITV Total</td>
</tr>
<tr>
<td>Summer 2016</td>
<td>0100-5900</td>
<td>- - - - - 1,322,073 - - - - - 1,322,073</td>
</tr>
<tr>
<td>Fall 2016</td>
<td>0100-5900</td>
<td>5,325,000 9,430,249 2,600,000 2,404,891 5,491,804 2,278,581 5,011,084 5,368,202 3,092,196 206,379 41,208,386</td>
</tr>
<tr>
<td>Winter 2017</td>
<td>0100-5900</td>
<td>- - 100,000 431,769 - - - - - 531,769</td>
</tr>
<tr>
<td>Spring 2017</td>
<td>0100-5900</td>
<td>5,183,053 10,280,250 2,800,557 2,913,833 6,463,101 2,278,581 4,328,724 5,358,210 3,092,196 60,447 42,758,952</td>
</tr>
<tr>
<td>Summer 2017</td>
<td>0100-5900</td>
<td>- - 100,000 - - - - - 100,000</td>
</tr>
<tr>
<td><strong>Total Instructional Activities</strong></td>
<td></td>
<td>10,508,053 19,710,499 5,600,557 5,318,724 12,386,674 4,557,162 10,661,881 10,726,412 6,184,392 266,826 85,921,180</td>
</tr>
<tr>
<td><strong>Other Support Activities</strong> (list below)***</td>
<td></td>
<td>Salaries and Benefits (1XXXXX - 3XXXXX)</td>
</tr>
<tr>
<td>Learning Center</td>
<td>6110</td>
<td>- - - - - - - - - - - - - - - - 57,716</td>
</tr>
<tr>
<td><strong>Total Other Support Activities</strong></td>
<td></td>
<td>- - - - - - - - - - - - - - - - 57,716</td>
</tr>
<tr>
<td><strong>Total Planned Expenditures for EPA</strong>*</td>
<td></td>
<td>10,508,053 19,710,499 5,600,557 5,318,724 12,444,390 4,557,162 10,661,881 10,726,412 6,184,392 266,826 85,978,896</td>
</tr>
</tbody>
</table>

**Allocation less Proposed Plan**

Number of Planned Classes

- 1,625
- 3,167
- 2,040
- 829
- 1,715
- 434
- 1,803
- 859
- 1,094
- 15
- 13,581

---

*Expenditures for EPA Fund are prohibited to be used for Administrator Salaries and Benefits or any other administrative costs. (Refer to State Chancellor's Office Accounting Advisory FS 13-03, April 17, 2013)
<table>
<thead>
<tr>
<th></th>
<th>City</th>
<th>East</th>
<th>Harbor</th>
<th>Mission</th>
<th>Pierce</th>
<th>Southwest</th>
<th>Trade-Tech</th>
<th>Valley</th>
<th>West</th>
<th>ITV</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>2016-2017 PROPOSED PROP 30 EPA SPENDING PLAN</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Number of Class Offerings</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SUMMER SESSION: Beginning July 1, 2016</td>
<td>115</td>
<td>346</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>461</td>
</tr>
<tr>
<td><strong>Number of Students Served</strong></td>
<td>2,859</td>
<td>11,337</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14,196</td>
</tr>
<tr>
<td>FALL SEMESTER:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Number of Class Offerings</td>
<td>825</td>
<td>1,537</td>
<td>925</td>
<td>375</td>
<td>802</td>
<td>217</td>
<td>739</td>
<td>430</td>
<td>547</td>
<td>11</td>
<td>6,408</td>
</tr>
<tr>
<td>2. Number of Students Served</td>
<td>17,575</td>
<td>50,164</td>
<td>9,772</td>
<td>13,123</td>
<td>17,283</td>
<td>6,727</td>
<td>23,385</td>
<td>13,754</td>
<td>6,201</td>
<td>952</td>
<td>158,936</td>
</tr>
<tr>
<td>WINTER INTERSESSION:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>1. Number of Class Offerings</td>
<td>50</td>
<td></td>
<td>79</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>129</td>
</tr>
<tr>
<td>2. Number of Students Served</td>
<td>1,300</td>
<td>2,126</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>3,426</td>
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<tr>
<td>SPRING SEMESTER:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1. Number of Class Offerings</td>
<td>800</td>
<td>1,630</td>
<td>850</td>
<td>454</td>
<td>834</td>
<td>217</td>
<td>718</td>
<td>429</td>
<td>547</td>
<td>4</td>
<td>6,483</td>
</tr>
<tr>
<td>2. Number of Students Served</td>
<td>16,875</td>
<td>50,815</td>
<td>9,494</td>
<td>15,900</td>
<td>17,493</td>
<td>6,510</td>
<td>21,107</td>
<td>13,728</td>
<td>6,201</td>
<td>455</td>
<td>158,578</td>
</tr>
<tr>
<td>SUMMER SESSION: Beginning prior to July 1, 2017</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
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<tr>
<td>1. Number of Class Offerings</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>100</td>
</tr>
<tr>
<td>2. Number of Students Served</td>
<td>3,000</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3,000</td>
</tr>
<tr>
<td><strong>Total Number of Class Offerings</strong></td>
<td>1,625</td>
<td>3,167</td>
<td>2,040</td>
<td>829</td>
<td>1,715</td>
<td>434</td>
<td>1,803</td>
<td>859</td>
<td>1,094</td>
<td>15</td>
<td>13,581</td>
</tr>
</tbody>
</table>
F. Expenditure Data and Costs Per FTES
SUPPLEMENTAL GRAPHS

EXPENDITURE DATA & COST PER FTES

Fiscal Year 2007-08 to 2016-17

Office of the Chief Financial Officer/Treasurer

***

November
2016
EXPENDITURE ANALYSIS
BY TYPE
## EAST LOS ANGELES COLLEGE
Expenditure Analysis by Type
w/FTES COMPARISON

<table>
<thead>
<tr>
<th>Year</th>
<th>Millions</th>
<th>EXPENDITURES</th>
<th>FTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015-16</td>
<td></td>
<td></td>
<td>23,944</td>
</tr>
<tr>
<td>2014-15</td>
<td></td>
<td></td>
<td>23,012</td>
</tr>
<tr>
<td>2013-14</td>
<td></td>
<td></td>
<td>22,221</td>
</tr>
<tr>
<td>2012-13</td>
<td></td>
<td></td>
<td>21,443</td>
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<tr>
<td>2011-12</td>
<td></td>
<td></td>
<td>20,673</td>
</tr>
<tr>
<td>2010-11</td>
<td></td>
<td></td>
<td>19,914</td>
</tr>
<tr>
<td>2009-10</td>
<td></td>
<td></td>
<td>19,165</td>
</tr>
<tr>
<td>2008-09</td>
<td></td>
<td></td>
<td>18,423</td>
</tr>
<tr>
<td>2007-08</td>
<td></td>
<td></td>
<td>17,696</td>
</tr>
</tbody>
</table>

### PERCENT OF TOTAL

- **ACADEMIC SALARIES**
- **CLASSIFIED SALARIES**
- **NON-SALARIES**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>FTES</td>
<td>17.69%</td>
<td>17.89%</td>
<td>18.48%</td>
<td>18.27%</td>
<td>17.47%</td>
<td>18.94%</td>
<td>18.53%</td>
<td>18.12%</td>
<td>17.79%</td>
</tr>
<tr>
<td>2007-08</td>
<td>33.71%</td>
<td>31.62%</td>
<td>29.24%</td>
<td>31.28%</td>
<td>33.39%</td>
<td>31.38%</td>
<td>31.54%</td>
<td>31.42%</td>
<td>31.94%</td>
</tr>
<tr>
<td>2008-09</td>
<td>50.49%</td>
<td>50.45%</td>
<td>50.43%</td>
<td>50.44%</td>
<td>50.17%</td>
<td>48.68%</td>
<td>48.53%</td>
<td>48.38%</td>
<td>48.17%</td>
</tr>
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</table>

**Detail on Pages 84-94**
### Expenditure Analysis by Type w/FTES COMPARISON

<table>
<thead>
<tr>
<th>Year</th>
<th>EXPENDITURES</th>
<th>PERCENT OF TOTAL</th>
<th>FTES</th>
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<td>2007-08</td>
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<tr>
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<td>2008-09</td>
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<tr>
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<td>2009-10</td>
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<td>2010-11</td>
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<td>2011-12</td>
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<td>2012-13</td>
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<tr>
<td></td>
<td>2013-14</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>2014-15</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>2015-16</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Per Cent of Total**

- **Academic Salaries**
- **Classified Salaries**
- **Non-Salaries**

**FTES**

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

**Detail on Pages 84-94**
LOS ANGELES SOUTHWEST 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

2007-08

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

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

PERCENT OF TOTAL

2007-08

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

ACADEMIC SALARIES | CLASSIFIED SALARIES | NON-SALARIES

FTES

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

4,000 4,500 5,000 5,500 6,000

Detail on Pages 84-94
ITV
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

0 1 2 3 4 5 6 7 8 9
x 100000

NON-SALARIES
CLASSIFIED SALARIES
ACADEMIC SALARIES

PERCENT OF TOTAL

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

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

ACADEMIC SALARIES
CLASSIFIED SALARIES
NON-SALARIES

FTES

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

0 200 400 600 800

Detail on Pages 84-94
LOSL ANGELES COMMUNITY COLLEGE DISTRICT

EXPENDITURES BY CATEGORY

2006 Through 2016

- Salaries
- Benefits
- Supplies And Materials
- Other Operating Expenses and Services
- Capital Outlay
- Other Outgo (Less Intrafund-Unrestricted)
### EAST LOS ANGELES COLLEGE

#### EXPENDITURES BY CATEGORY

2006 Through 2016

<table>
<thead>
<tr>
<th>Year</th>
<th>Salaries</th>
<th>Benefits</th>
<th>Supplies And Materials</th>
<th>Other Operating Expenses and Services</th>
<th>Capital Outlay</th>
<th>Other Outgo (Less Intrafund-Unrestricted)</th>
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</thead>
<tbody>
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<td>2006</td>
<td>70.16%</td>
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<td>11.91%</td>
<td>13.13%</td>
<td>0.33%</td>
<td>0.50%</td>
</tr>
<tr>
<td>2007</td>
<td>67.80%</td>
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<td>12.45%</td>
<td>14.24%</td>
<td>1.11%</td>
<td>0.50%</td>
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<tr>
<td>2008</td>
<td>66.29%</td>
<td>2.39%</td>
<td>13.66%</td>
<td>14.37%</td>
<td>0.25%</td>
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<td>2009</td>
<td>68.38%</td>
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<td>12.15%</td>
<td>15.31%</td>
<td>0.39%</td>
<td>0.39%</td>
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<tr>
<td>2010</td>
<td>70.76%</td>
<td>1.00%</td>
<td>8.75%</td>
<td>17.28%</td>
<td>0.25%</td>
<td>0.39%</td>
</tr>
<tr>
<td>2011</td>
<td>68.72%</td>
<td>2.11%</td>
<td>9.37%</td>
<td>17.40%</td>
<td>0.39%</td>
<td>0.39%</td>
</tr>
<tr>
<td>2012</td>
<td>66.61%</td>
<td>1.59%</td>
<td>10.46%</td>
<td>17.85%</td>
<td>0.59%</td>
<td>0.59%</td>
</tr>
<tr>
<td>2013</td>
<td>66.62%</td>
<td>0.52%</td>
<td>9.38%</td>
<td>18.37%</td>
<td>0.55%</td>
<td>0.55%</td>
</tr>
<tr>
<td>2014</td>
<td>68.46%</td>
<td>2.15%</td>
<td>8.80%</td>
<td>17.84%</td>
<td>0.62%</td>
<td>0.62%</td>
</tr>
<tr>
<td>2015</td>
<td>68.58%</td>
<td>1.85%</td>
<td>9.45%</td>
<td>18.30%</td>
<td>0.62%</td>
<td>0.62%</td>
</tr>
<tr>
<td>2016</td>
<td>68.06%</td>
<td>1.33%</td>
<td>10.55%</td>
<td>18.30%</td>
<td>0.54%</td>
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</tr>
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</table>
LOS ANGELES MISSION COLLEGE

EXPENDITURES BY CATEGORY

2006 Through 2016

Salaries
Benefits
Supplies And Materials
Other Operating Expenses and Services
Capital Outlay
Other Outgo (Less Intrafund-Unrestricted)
Educational Services Center

Expenses by Category
2006 Through 2016

- Salaries
- Benefits
- Supplies And Materials
- Other Operating Expenses and Services
- Capital Outlay
- Other Outgo (Less Intrafund-Unrestricted)
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SALARY ANALYSIS
BY TYPE
EXPENDITURES BY SALARY TYPE

2006 Through 2016

- Non-Salaries
- Student Workers and Other Employees
- Classified Employees
- Classified Management
- Part-Time Faculty
- Academic Administrators
- Full-Time Faculty
EAST LOS ANGELES COLLEGE

EXPENDITURES BY SALARY TYPE

2006 Through 2016

<table>
<thead>
<tr>
<th>Year</th>
<th>Non-Salaries</th>
<th>Student Workers and Other Employees</th>
<th>Classified Employees</th>
<th>Classified Management</th>
<th>Part-Time Faculty</th>
<th>Academic Administrators</th>
<th>Full-Time Faculty</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>28.28%</td>
<td>3.00%</td>
<td>0.47%</td>
<td>3.30%</td>
<td>29.84%</td>
<td>2.74%</td>
<td>4.27%</td>
</tr>
<tr>
<td>2007</td>
<td>25.56%</td>
<td>2.74%</td>
<td>0.47%</td>
<td>4.27%</td>
<td>32.20%</td>
<td>2.57%</td>
<td>3.51%</td>
</tr>
<tr>
<td>2008</td>
<td>24.92%</td>
<td>2.57%</td>
<td>0.47%</td>
<td>3.51%</td>
<td>33.71%</td>
<td>2.73%</td>
<td>3.76%</td>
</tr>
<tr>
<td>2009</td>
<td>24.21%</td>
<td>2.73%</td>
<td>0.63%</td>
<td>3.76%</td>
<td>31.62%</td>
<td>2.77%</td>
<td>2.08%</td>
</tr>
<tr>
<td>2010</td>
<td>27.22%</td>
<td>2.77%</td>
<td>0.78%</td>
<td>2.08%</td>
<td>29.24%</td>
<td>2.69%</td>
<td>2.12%</td>
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<td>2011</td>
<td>27.63%</td>
<td>2.69%</td>
<td>0.83%</td>
<td>2.12%</td>
<td>31.28%</td>
<td>2.56%</td>
<td>1.85%</td>
</tr>
<tr>
<td>2012</td>
<td>26.56%</td>
<td>2.56%</td>
<td>0.91%</td>
<td>1.85%</td>
<td>33.39%</td>
<td>2.74%</td>
<td>2.36%</td>
</tr>
<tr>
<td>2013</td>
<td>28.36%</td>
<td>2.74%</td>
<td>0.93%</td>
<td>2.36%</td>
<td>31.38%</td>
<td>2.78%</td>
<td>2.46%</td>
</tr>
<tr>
<td>2014</td>
<td>27.87%</td>
<td>2.78%</td>
<td>0.94%</td>
<td>2.46%</td>
<td>31.54%</td>
<td>2.59%</td>
<td>1.75%</td>
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<tr>
<td>2015</td>
<td>27.13%</td>
<td>2.59%</td>
<td>0.95%</td>
<td>1.75%</td>
<td>31.42%</td>
<td>1.79%</td>
<td>31.94%</td>
</tr>
<tr>
<td>2016</td>
<td>26.39%</td>
<td>1.79%</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
LOS ANGELES CITY COLLEGE

CERTIFICATED SALARY EXPENDITURES (% of total)

Full-Time Faculty | Academic Administrators | Part-Time Faculty

2006: 61.18% | 4.52% | 34.30%
2007: 61.04% | 5.06% | 33.90%
2008: 57.24% | 4.34% | 38.41%
2009: 55.62% | 4.59% | 39.79%
2010: 63.61% | 5.13% | 31.26%
2011: 59.92% | 4.66% | 35.41%
2012: 58.38% | 4.90% | 36.72%
2013: 61.14% | 4.32% | 34.53%
2014: 56.67% | 3.87% | 39.47%
2015: 55.59% | 3.65% | 40.76%
2016: 57.55% | 3.47% | 38.98%
LOS ANGELES HARBOR COLLEGE

CERTIFICATED SALARY EXPENDITURES (% of total)

Full-Time Faculty  Academic Administrators  Part-Time Faculty

Year | Full-Time | Academic | Part-Time
--- | --- | --- | ---
2006 | 54.37% | 6.49% | 39.14%
2007 | 50.98% | 6.15% | 42.88%
2008 | 49.03% | 6.32% | 44.65%
2009 | 48.91% | 6.24% | 44.86%
2010 | 51.34% | 7.68% | 40.98%
2011 | 52.16% | 7.76% | 40.09%
2012 | 51.47% | 7.73% | 40.80%
2013 | 56.15% | 7.70% | 36.14%
2014 | 52.75% | 6.55% | 40.70%
2015 | 53.71% | 5.97% | 40.33%
2016 | 54.91% | 5.27% | 39.82%
PIERCE COLLEGE

CERTIFICATED SALARY EXPENDITURES (% of total)

<table>
<thead>
<tr>
<th>Year</th>
<th>Full-Time Faculty</th>
<th>Academic Administrators</th>
<th>Part-Time Faculty</th>
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<td>2006</td>
<td>39.46%</td>
<td>5.25%</td>
<td>55.29%</td>
</tr>
<tr>
<td>2007</td>
<td>41.50%</td>
<td>5.56%</td>
<td>52.94%</td>
</tr>
<tr>
<td>2008</td>
<td>43.56%</td>
<td>5.20%</td>
<td>51.24%</td>
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<tr>
<td>2009</td>
<td>44.10%</td>
<td>4.87%</td>
<td>51.03%</td>
</tr>
<tr>
<td>2010</td>
<td>36.56%</td>
<td>5.04%</td>
<td>58.41%</td>
</tr>
<tr>
<td>2011</td>
<td>36.21%</td>
<td>5.01%</td>
<td>58.78%</td>
</tr>
<tr>
<td>2012</td>
<td>35.00%</td>
<td>5.24%</td>
<td>59.76%</td>
</tr>
<tr>
<td>2013</td>
<td>36.31%</td>
<td>4.85%</td>
<td>58.84%</td>
</tr>
<tr>
<td>2014</td>
<td>40.00%</td>
<td>3.86%</td>
<td>56.14%</td>
</tr>
<tr>
<td>2015</td>
<td>40.68%</td>
<td>4.42%</td>
<td>54.91%</td>
</tr>
<tr>
<td>2016</td>
<td>38.62%</td>
<td>4.06%</td>
<td>57.32%</td>
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</table>
LOS ANGELES SOUTHWEST COLLEGE

CERTIFICATED SALARY EXPENDITURES (% of total)

0.00% 10.00% 20.00% 30.00% 40.00% 50.00% 60.00% 70.00% 80.00% 90.00% 100.00%


52.89% 51.10% 49.79% 46.44% 53.90% 55.26% 50.92% 51.03% 48.05% 47.42% 48.81%

7.99% 7.77% 6.92% 8.35% 8.37% 7.58% 8.88% 9.28% 6.19% 6.93% 6.00%

39.12% 41.13% 43.30% 45.20% 37.73% 37.16% 40.20% 39.69% 45.77% 45.66% 45.19%

Full-Time Faculty Academic Administrators Part-Time Faculty
LOS ANGELES TRADE-TECHNICAL COLLEGE
CERTIFICATED SALARY EXPENDITURES (% of total)

Full-Time Faculty  Academic Administrators  Part-Time Faculty
WEST LOS ANGELES COLLEGE

CERTIFICATED SALARY EXPENDITURES (% of total)

<table>
<thead>
<tr>
<th>Year</th>
<th>Full-Time Faculty</th>
<th>Academic Administrators</th>
<th>Part-Time Faculty</th>
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<tr>
<td>2006</td>
<td>51.54%</td>
<td>6.51%</td>
<td>41.96%</td>
</tr>
<tr>
<td>2007</td>
<td>50.94%</td>
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<td>43.62%</td>
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<tr>
<td>2008</td>
<td>46.42%</td>
<td>6.10%</td>
<td>47.48%</td>
</tr>
<tr>
<td>2009</td>
<td>45.84%</td>
<td>5.86%</td>
<td>48.31%</td>
</tr>
<tr>
<td>2010</td>
<td>51.35%</td>
<td>6.07%</td>
<td>42.59%</td>
</tr>
<tr>
<td>2011</td>
<td>54.74%</td>
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<td>37.16%</td>
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<td>5.28%</td>
<td>41.56%</td>
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<tr>
<td>2015</td>
<td>52.70%</td>
<td>5.11%</td>
<td>42.19%</td>
</tr>
<tr>
<td>2016</td>
<td>48.81%</td>
<td>4.54%</td>
<td>46.66%</td>
</tr>
</tbody>
</table>
INSTRUCTIONAL TELEVISION

CERTIFICATED SALARY EXPENDITURES (% of total)
LOS ANGELES COMMUNITY COLLEGE DISTRICT

CLASSIFIED SALARY EXPENDITURES (% of total)

CLASSIFIED SALARY EXPENDITURES

- Classified Management
- Classified Employees
- Student Workers and Other Employees
EAST LOS ANGELES COLLEGE

CLASSIFIED SALARY EXPENDITURES (% of total)


2.57% 2.20% 2.66% 3.50% 3.99% 4.55% 4.47% 4.78% 5.02% 5.16% 5.32%

17.94% 23.19% 19.95% 21.03% 14.10% 11.41% 12.14% 9.75% 12.76% 13.58% 9.85%

79.50% 74.61% 77.39% 75.47% 81.90% 84.04% 83.39% 85.47% 82.23% 81.26% 84.82%

Classified Management
Classified Employees
Student Workers and Other Employees
LOS ANGELES MISSION COLLEGE

CLASSIFIED SALARY EXPENDITURES (% of total)

CLASSIFIED SALARY EXPENDITURES (% of total)

<table>
<thead>
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<th>Year</th>
<th>Classified Management</th>
<th>Classified Employees</th>
<th>Student Workers and Other Employees</th>
</tr>
</thead>
<tbody>
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<td>7.01%</td>
<td>84.20%</td>
<td>8.78%</td>
</tr>
<tr>
<td>2007</td>
<td>7.52%</td>
<td>77.13%</td>
<td>15.35%</td>
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<td>2008</td>
<td>7.97%</td>
<td>82.43%</td>
<td>9.61%</td>
</tr>
<tr>
<td>2009</td>
<td>7.46%</td>
<td>84.38%</td>
<td>10.08%</td>
</tr>
<tr>
<td>2010</td>
<td>7.80%</td>
<td>85.23%</td>
<td>6.97%</td>
</tr>
<tr>
<td>2011</td>
<td>3.99%</td>
<td>87.82%</td>
<td>8.19%</td>
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<tr>
<td>2012</td>
<td>4.98%</td>
<td>89.03%</td>
<td>5.99%</td>
</tr>
<tr>
<td>2013</td>
<td>7.18%</td>
<td>88.49%</td>
<td>4.33%</td>
</tr>
<tr>
<td>2014</td>
<td>8.08%</td>
<td>87.99%</td>
<td>3.93%</td>
</tr>
<tr>
<td>2015</td>
<td>7.78%</td>
<td>88.67%</td>
<td>3.55%</td>
</tr>
<tr>
<td>2016</td>
<td>7.71%</td>
<td>88.01%</td>
<td>4.28%</td>
</tr>
</tbody>
</table>
LOS ANGELES VALLEY COLLEGE

CLASSIFIED SALARY EXPENDITURES (% of total)
INSTRUCTIONAL TELEVISION

CLASSIFIED SALARY EXPENDITURES (% of total)

<table>
<thead>
<tr>
<th>Year</th>
<th>Classified Employees</th>
<th>Student Workers and Other Employees</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>26.58%</td>
<td>73.42%</td>
</tr>
<tr>
<td>2007</td>
<td>5.51%</td>
<td>94.49%</td>
</tr>
<tr>
<td>2008</td>
<td>2.72%</td>
<td>97.28%</td>
</tr>
<tr>
<td>2009</td>
<td>2.19%</td>
<td>97.81%</td>
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<td>2010</td>
<td>1.92%</td>
<td>94.08%</td>
</tr>
<tr>
<td>2011</td>
<td>19.97%</td>
<td>80.03%</td>
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<td>2012</td>
<td>14.67%</td>
<td>85.33%</td>
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<td>2013</td>
<td>1.66%</td>
<td>98.34%</td>
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<tr>
<td>2014</td>
<td>3.69%</td>
<td>96.31%</td>
</tr>
<tr>
<td>2015</td>
<td>14.86%</td>
<td>85.14%</td>
</tr>
<tr>
<td>2016</td>
<td>11.29%</td>
<td>88.71%</td>
</tr>
</tbody>
</table>
COST PER FTES
BY LOCATION
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2007-08 COST PER FTES
Unrestricted General Fund

Median: 4,262

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

detail on pages 84-94
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2008-09 COST PER FTES
Unrestricted General Fund

Median: 4,058

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

3,234  4,032  4,385  4,075  3,859  4,351  3,987  4,064  4,052  4,174

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

Median: 3,888

City  4,160
East  3,700
Harbor  3,746
Mission  3,801
Pierce  3,990
Southwest  3,974
Trade-Tech  4,154
Valley  4,179
West  3,305
ITV  3,977

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

<table>
<thead>
<tr>
<th>College</th>
<th>Cost per FTES</th>
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<td>Trade-Tech</td>
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<td>West</td>
<td>3,812</td>
</tr>
<tr>
<td>ITV</td>
<td>3,821</td>
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</tbody>
</table>

Median: 3,851

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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: 4,057
Southwest: 3,992
Trade-Tech: 4,239
Valley: 4,272
West: 3,755
ITV: 4,687

detail on pages 84-94
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2012-13 COST PER FTES
Unrestricted General Fund

Median: 4,220

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: 4,627
East: 4,537
Harbor: 4,281
Mission: 4,101
Pierce: 4,468
Southwest: 4,301
Trade-Tech: 4,934
Valley: 5,057
West: 4,434
ITV: 3,030

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

detail on pages 84-94
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COST PER FTES
INSTRUCTION
The direct costs of classroom instruction are recorded by discipline. Costs of instruction include expenses incurred in offering credit and noncredit courses approved, either individually or as a part of some larger program, by the Chancellor’s Office. Also included are the salaries, benefits, and related expenses of those coordinators, supervisors, departmental chairpersons and their support staff whose duties are directly related to specific instructional activities.
The direct costs of classroom instruction are recorded by discipline. Costs of instruction include expenses incurred in offering credit and noncredit courses approved, either individually or as a part of some larger program, by the Chancellor’s Office. Also included are the salaries, benefits, and related expenses of those coordinators, supervisors, departmental chairpersons and their support staff whose duties are directly related to specific instructional activities.
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LOS ANGELES COMMUNITY COLLEGE DISTRICT
2013-14 Expenditure by Functional Area Type
COST PER FTES: INSTRUCTION
Unrestricted General Fund

The direct costs of classroom instruction are recorded by discipline. Costs of instruction include expenses incurred in offering credit and noncredit courses approved, either individually or as a part of some larger program, by the Chancellor's Office. Also included are the salaries, benefits, and related expenses of those coordinators, supervisors, departmental chairpersons and their support staff whose duties are directly related to specific instructional activities.

Detail on pages 84-94
The direct costs of classroom instruction are recorded by discipline. Costs of instruction include expenses incurred in offering credit and noncredit courses approved, either individually or as a part of some larger program, by the Chancellor’s Office. Also included are the salaries, benefits, and related expenses of those coordinators, supervisors, departmental chairpersons and their support staff whose duties are directly related to specific instructional activities.
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2015-16 Expenditure by Functional Area Type
COST PER FTES: INSTRUCTION
Unrestricted General Fund

The direct costs of classroom instruction are recorded by discipline. Costs of instruction include expenses incurred in offering credit and noncredit courses approved, either individually or as a part of some larger program, by the Chancellor's Office. Also included are the salaries, benefits, and related expenses of those coordinators, supervisors, departmental chairpersons and their support staff whose duties are directly related to specific instructional activities.
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COST PER FTES
INSTRUCTIONAL ADMINISTRATION AND INSTRUCTIONAL GOVERNANCE
Detail on pages 84-94

This activity is used to record all expenditures associated with the administrative management of instructional activities. It includes the costs associated with the first level of administration immediately above the instructor. Positions at this level are commonly called (associate) deans of instruction. This activity includes salaries, benefits, and related expenses of these individuals and their support staff as well as the prorated portion of salaries, benefits and other expenses of faculty on release from instruction while serving on division or institutional committees, such as the Academic/Faculty Senate.
**Los Angeles Community College District**

2008-09 Expenditure by Functional Area Type

**Cost per FTES: Instructional Administration and Instructional Governance**

Unrestricted General Fund

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**Detail on pages 84-94**

This activity is used to record all expenditures associated with the administrative management of instructional activities. It includes the costs associated with the first level of administration immediately above the instructor. Positions at this level are commonly called (associate) deans of instruction. This activity includes salaries, benefits, and related expenses of these individuals and their support staff as well as the prorated portion of salaries, benefits and other expenses of faculty on release from instruction while serving on division or institutional committees, such as the Academic/Faculty Senate.
Detail on pages 84-94

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Detail on pages 84-94

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LOS ANGELES COMMUNITY COLLEGE DISTRICT
2012-13 Expenditure by Functional Area Type
COST PER FTES: INSTRUCTIONAL ADMINISTRATION AND INSTRUCTIONAL GOVERNANCE
Unrestricted General Fund

Detail on pages 84-94

This activity is used to record all expenditures associated with the administrative management of instructional activities. It includes the costs associated with the first level of administration immediately above the instructor. Positions at this level are commonly called (associate) deans of instruction. This activity includes salaries, benefits, and related expenses of these individuals and their support staff as well as the prorated portion of salaries, benefits and other expenses of faculty on release from instruction while serving on division or institutional committees, such as the Academic/Faculty Senate.
Los Angeles Community College District
2013-14 Expenditure by Functional Area Type
COST PER FTES: INSTRUCTIONAL ADMINISTRATION AND INSTRUCTIONAL GOVERNANCE
Unrestricted General Fund

Detail on pages 84-94

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Detail on pages 84-94

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COST PER FTES
INSTRUCTIONAL SUPPORT SERVICES
Detail on pages 84-94

Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology
Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology

**Detail on pages 84-94**

Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2009-10 Expenditure by Functional Area Type
COST PER FTES: INSTRUCTIONAL SUPPORT SERVICES
Unrestricted General Fund

Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

- Learning Center (Learning Resource Center)
- General College Library
- Media, Museums and Galleries
- Academic Information Systems and Technology

Detail on pages 84-94
Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology

**Details on pages 84-94**

Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

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Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology
Los Angeles Community College District
2012-13 Expenditure by Functional Area Type
COST PER FTES: INSTRUCTIONAL SUPPORT SERVICES
Unrestricted General Fund

Detail on pages 84-94
Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2013-14 Expenditure by Functional Area Type
COST PER FTES: INSTRUCTIONAL SUPPORT SERVICES
Unrestricted General Fund

Detail on pages 84-94
Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

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Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology

**LOS ANGELES COMMUNITY COLLEGE DISTRICT**

2014-15 Expenditure by Functional Area Type

**COST PER FTES: INSTRUCTIONAL SUPPORT SERVICES**

Unrestricted General Fund

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<thead>
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<th>City</th>
<th>East</th>
<th>Harbor</th>
<th>Mission</th>
<th>Pierce</th>
<th>Southwest</th>
<th>Trade-Tech</th>
<th>Valley</th>
<th>West</th>
<th>ITV</th>
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**Detail on pages 84-94**

Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology
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Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology

![Expenditure by Functional Area Type](chart)

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<td>Mission</td>
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<td>Pierce</td>
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<td>Trade-Tech</td>
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<td>Valley</td>
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<td>West</td>
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Detail on pages 84-94

Expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

Learning Center (Learning Resource Center), General College Library, Media, Museums and Galleries, and Academic Information Systems and Technology
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COST PER FTES
STUDENT SERVICES
Detail on pages 84-94 (ITV did not have any Student Services Costs)

Includes expenditures associated with Admissions and Records; all costs associated with formal student counseling and career guidance such as General Counseling and Guidance, Matriculation and Student Assessment, Transfer Programs, and Career Guidance; costs associated with providing students services related to CalWORKs, DSPS, EOPS, Health Services, Student Personnel Administration, Financial Aid Administration, Job Placement Services, Veterans Services, etc.
Detail on pages 84-94 (ITV did not have any Student Services Costs)

Includes expenditures associated with Admissions and Records; all costs associated with formal student counseling and career guidance such as General Counseling and Guidance, Matriculation and Student Assessment, Transfer Programs, and Career Guidance; costs associated with providing students services related to CalWORKs, DSPS, EOPS, Health Services, Student Personnel Administration, Financial Aid Administration, Job Placement Services, Veterans Services, etc.
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LOS ANGELES COMMUNITY COLLEGE DISTRICT
2010-11 Expenditure by Functional Area Type
COST PER FTES: STUDENT SERVICES
Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Student Services Costs)
Includes expenditures associated with Admissions and Records; all costs associated with formal student counseling and career guidance such as General Counseling and Guidance, Matriculation and Student Assessment, Transfer Programs, and Career Guidance; costs associated with providing students services related to CalWORKs, DSPS, EOPS, Health Services, Student Personnel Administration, Financial Aid Administration, Job Placement Services, Veterans Services, etc.
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Los Angeles Community College District
2012-13 Expenditure by Functional Area Type
COST PER FTES: STUDENT SERVICES
Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Student Services Costs)
Includes expenditures associated with Admissions and Records; all costs associated with formal student counseling and career guidance such as General Counseling and Guidance, Matriculation and Student Assessment, Transfer Programs, and Career Guidance; costs associated with providing students services related to CalWORKs, DSPS, EOPS, Health Services, Student Personnel Administration, Financial Aid Administration, Job Placement Services, Veterans Services, etc.
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LOS ANGELES COMMUNITY COLLEGE DISTRICT

2014-15 Expenditure by Functional Area Type

COST PER FTES: STUDENT SERVICES

Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Student Services Costs)

Includes expenditures associated with Admissions and Records; all costs associated with formal student counseling and career guidance such as General Counseling and Guidance, Matriculation and Student Assessment, Transfer Programs, and Career Guidance; costs associated with providing students services related to CalWORKs, DSPS, EOPS, Health Services, Student Personnel Administration, Financial Aid Administration, Job Placement Services, Veterans Services, etc.
COST PER FTES: STUDENT SERVICES

Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Student Services Costs)
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COST PER FTES
MAINTENANCE AND OPERATIONS
Detail on pages 84-94 (ITV did not have any Maintenance and Operations Costs)

This activity is used to record all expenditures associated with the routine operation and maintenance of buildings and grounds such as Building Maintenance and Repairs, Custodial Services, Grounds Maintenance and Repairs, Utilities, etc.
**COST PER FTES: MAINTENANCE AND OPERATIONS**

Unrestricted General Fund

**Detail on pages 84-94 (ITV did not have any Maintenance and Operations Costs)**

This activity is used to record all expenditures associated with the routine operation and maintenance of buildings and grounds such as Building Maintenance and Repairs, Custodial Services, Grounds Maintenance and Repairs, Utilities, etc.
Detail on pages 84-94 (ITV did not have any Maintenance and Operations Costs)

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Detail on pages 84-94 (ITV did not have any Maintenance and Operations Costs)

This activity is used to record all expenditures associated with the routine operation and maintenance of buildings and grounds such as Building Maintenance and Repairs, Custodial Services, Grounds Maintenance and Repairs, Utilities, etc.
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2011-12 Expenditure by Functional Area Type
COST PER FTES: MAINTENANCE AND OPERATIONS
Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Maintenance and Operations Costs)
This activity is used to record all expenditures associated with the routine operation and maintenance of buildings and grounds such as Building Maintenance and Repairs, Custodial Services, Grounds Maintenance and Repairs, Utilities, etc.
LOS ANGELES COMMUNITY COLLEGE DISTRICT

2012-13 Expenditure by Functional Area Type

COST PER FTES: MAINTENANCE AND OPERATIONS

Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Maintenance and Operations Costs)

This activity is used to record all expenditures associated with the routine operation and maintenance of buildings and grounds such as Building Maintenance and Repairs, Custodial Services, Grounds Maintenance and Repairs, Utilities, etc.
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Detail on pages 84-94 (ITV did not have any Maintenance and Operations Costs)

This activity is used to record all expenditures associated with the routine operation and maintenance of buildings and grounds such as Building Maintenance and Repairs, Custodial Services, Grounds Maintenance and Repairs, Utilities, etc.
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2015-16 Expenditure by Functional Area Type
COST PER FTES: MAINTENANCE AND OPERATIONS
Unrestricted General Fund

**Detail on pages 84-94** (ITV did not have any Maintenance and Operations Costs)

This activity is used to record all expenditures associated with the routine operation and maintenance of buildings and grounds such as Building Maintenance and Repairs, Custodial Services, Grounds Maintenance and Repairs, Utilities, etc.
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COST PER FTES
INSTITUTIONAL SUPPORT
Expenditures are derived from two components. One which includes all expenditures associated with executive-level activities, such as board meetings or long-range planning, associated with management of a district. Applicable costs include expenditures for governing board and senior executive officers. Expenses for executive support staff, as well as expenditures for operating costs of the executive offices including legal services, analytical studies, institutional budget planning, and facilities development are also included. The second component includes all expenditures related to Community Relations, Fiscal Operations, Human Resources Management, Staff Development, Staff Diversity, Logistical Services, MIS costs, etc.
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Detail on pages 84-94 (ITV did not have any Other Services costs)
Records expenditures related to Community Services and Economic Development, Farm Operations, Student and Co-Curricular Activities, etc.
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2008-09 Expenditure by Functional Area Type
COST PER FTES: OTHER SERVICES
Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Other Services costs)
Records expenditures related to Community Services and Economic Development, Farm Operations, Student and Co-Curricular Activities, etc.
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2009-10 Expenditure by Functional Area Type
COST PER FTES: OTHER SERVICES
Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Other Services costs)
Records expenditures related to Community Services and Economic Development, Farm Operations, Student and Co-Curricular Activities, etc.
Detail on pages 84-94 (ITV did not have any Other Services costs)

Records expenditures related to Community Services and Economic Development, Farm Operations, Student and Co-Curricular Activities, etc.
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2011-12 Expenditure by Functional Area Type
COST PER FTES: OTHER SERVICES
Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Other Services costs)
Records expenditures related to Community Services and Economic Development, Farm Operations, Student and Co-Curricular Activities, etc.
LOS ANGELES COMMUNITY COLLEGE DISTRICT

2012-13 Expenditure by Functional Area Type
COST PER FTES: OTHER SERVICES
Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Other Services costs)
Records expenditures related to Community Services and Economic Development, Farm Operations, Student and Co-Curricular Activities, etc.
Detail on pages 84-94 (ITV did not have any Other Services costs)
Records expenditures related to Community Services and Economic Development, Farm Operations, Student and Co-Curricular Activities, etc.
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2014-15 Expenditure by Functional Area Type
COST PER FTES: OTHER SERVICES
Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Other Services costs)
Records expenditures related to Community Services and Economic Development, Farm Operations, Student and Co-Curricular Activities, etc.
LOS ANGELES COMMUNITY COLLEGE DISTRICT
2015-16 Expenditure by Functional Area Type
COST PER FTES: OTHER SERVICES
Unrestricted General Fund

Detail on pages 84-94 (ITV did not have any Other Services costs)
Records expenditures related to Community Services and Economic Development, Farm Operations, Student and Co-Curricular Activities, etc.
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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

Detail on Pages 32-33
# Centralized Services Appropriations

<table>
<thead>
<tr>
<th>ITEM</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A. OPERATING BUDGETS</strong></td>
<td></td>
</tr>
<tr>
<td>ACADEMIC SENATE</td>
<td>562,609</td>
</tr>
<tr>
<td>LEADERSHIP DEVELOPMENT</td>
<td>150,000</td>
</tr>
<tr>
<td>AUDIT EXPENSE</td>
<td>600,000</td>
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<tr>
<td>BENEFITS-RETIREE</td>
<td>25,597,000</td>
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<tr>
<td>CENTRAL FINANCIAL AID UNIT (CFAU)</td>
<td>1,590,561</td>
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<tr>
<td>DOLORES HUERTA CENTER</td>
<td>280,965</td>
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<tr>
<td>D'WIDE MARKETING (PUBLIC RELATIONS)</td>
<td>388,000</td>
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<tr>
<td>EMPLOYEE ASSISTANCE PROGRAM</td>
<td>291,000</td>
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<tr>
<td>ENVIRONMENTAL HEALTH AND SAFETY</td>
<td>708,500</td>
</tr>
<tr>
<td>GOLD CREEK*</td>
<td>142,571</td>
</tr>
<tr>
<td>METRO RECORDS*</td>
<td>83,854</td>
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<tr>
<td>OTHER SPECIAL PROJECTS</td>
<td>850,077</td>
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<tr>
<td>SIS MODERNIZATION PROJECT</td>
<td>960,641</td>
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<tr>
<td>SOUTHWEST BASEBALL FIELDS</td>
<td>79,305</td>
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<tr>
<td><strong>TOTAL OPERATING BUDGETS</strong></td>
<td>32,285,083</td>
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<tr>
<td><strong>B. OPERATING BUDGET W/ VARIABLE EXPENSES</strong></td>
<td></td>
</tr>
<tr>
<td>COLLECTIVE BARGAINING</td>
<td>693,502</td>
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<tr>
<td>LIABILITY INSURANCE</td>
<td>3,899,238</td>
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<tr>
<td>LEGAL EXPENSE</td>
<td>3,300,000</td>
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<tr>
<td>WORKER'S COMPENSATION</td>
<td>6,457,276</td>
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<tr>
<td>RESERVE FOR INSUR/LEGAL/WC</td>
<td>2,689,233</td>
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<tr>
<td><strong>TOTAL OP BUDGETS W/ VARIABLE EXPENSES</strong></td>
<td>17,039,249</td>
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<tr>
<td><strong>C. OTHER CENTRALIZED ACCOUNTS</strong></td>
<td></td>
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<tr>
<td>BOARD ELECTION EXPENSE</td>
<td>3,000,000</td>
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<tr>
<td>DBC-INITIATED FACULTY/STAFF TRANSF</td>
<td>0</td>
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<tr>
<td>DISTRICT/CAMPUS SAFETY</td>
<td>20,760,040</td>
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<tr>
<td>DISTRICTWIDE BENEFITS</td>
<td>100,000</td>
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<tr>
<td>GASB 45</td>
<td>50,000</td>
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<tr>
<td>PROJECT MATCH</td>
<td>108,000</td>
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<tr>
<td>TUITION REIMBURSEMENT</td>
<td>218,000</td>
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<tr>
<td>VACATION BALANCE</td>
<td>800,000</td>
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<tr>
<td>WELLNESS PROGRAM</td>
<td>220,000</td>
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<tr>
<td><strong>TOTAL OTHER CENTRALIZED ACCOUNTS</strong></td>
<td>25,256,040</td>
</tr>
<tr>
<td><strong>TOTAL CENTRALIZED</strong></td>
<td>74,580,372</td>
</tr>
</tbody>
</table>

* Indicates items funded separately from college/office allocations but not budgeted in Business Area D000.
DEDICATED REVENUE
LOS ANGELES CITY 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.

LOS ANGELES HARBOR 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.

PIERCE 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.
Relevant Revenue Includes:
- Facility rental
- Contract Edu
- Transcript fees
- Library fines

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

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

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

[Bar graph showing tuition costs from 2007-08 to 2015-16]
LOS ANGELES HARBOR COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
LOS ANGELES MISSION COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
LOS ANGELES SOUTHWEST COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
LOS ANGELES TRADE-TECHNICAL COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
LOS ANGELES VALLEY COLLEGE
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16
INSTRUCTIONAL TELEVISION
NON-RESIDENT TUITION
2007-08 THROUGH 2015-16