Membership

Academic Senate

Glen Baghdasarian Charles Daniel Angela Echeverri Jeff Hernandez Robert L Stewart Jr.* Eddie Tchertchian District Budget Committee
June 14, 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 (*Jeff Hernandez for Robert L Stewart Jr.*)
- Approval of Agenda
- Approval of Minutes for May 10, 2023
- Chancellor's Remarks/Updates
- ECDBC Reports and Recommendations
- Enrollment Update & Reporting (Albo-Lopez)
- FON Update (Williams)
- District Budget Allocation Model (Gordon)
- 2022-23 Year End Balance Projection by location (Gordon)
- 2023-24 Proposed DBC/ECDBC dates (Gordon)
- Election of Faculty Guild DBC Co-chair 2-year term (Gordon)
- Election of President DBC Co-chair 1-year term (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: tbd

Future ECDBC Meetings: 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 May 10, 2023 1:30-3:30 p.m., Zoom Meeting

Roll Call X Indicates Present

	L.A. Faculty Guild	
X	Ruby Christian Brougham	X
X	Joseph Guerrieri	
X	Sandra Lee	X
X	John McDowell	
	Olga Shewfelt	X
X	James McKeever	
	Callery Providents	
		v
	, ,	X
X	Kathleen Burke**	X
	Anthony Culpepper**	X
X	Luis Dorado	X
X	Mary Gallagher*	
	Barry Gribbons	X
	James M. Limbaugh	X
	Armida Ornelas	X
	Albert J. Roman	
	X X X X	X Joseph Guerrieri X Sandra Lee X John McDowell Olga Shewfelt X James McKeever College Presidents Aracely Aguiar** X Kathleen Burke** Anthony Culpepper** X Luis Dorado X Mary Gallagher* Barry Gribbons James M. Limbaugh Armida Ornelas

Student Trustee Rep

Also Present

Resources	Guests	Guests	Guests
Nicole Albo-Lopez	Violet Amrikhas	Erika Miller-Tate	Rolf Schleicher
Jeanette L. Gordon	Tom Anderson	Bob Parker	Sara Song
Deborah La Teer	Jose Dominguez	Michael Pascual	Brian A. Stokes
Melinda Nish	Amanda Gong	Maury Pearl	Katrina VandeWoude
Maury Pearl	Crystal Liu	Nyame-Tease Prempeh	Hao Xie
Maria Luisa Veloz	Mitzi Lai	Laura Ramirez	Karen Yao
Teyanna Williams	Jose Mendoza	Cindy Rodela	

^{*} DBC CO-chairs

^{**} Interim

- Call to Order at 1:33 p.m. by Barry Gibbons for Mary Gallagher
- Approval of Agenda The agenda was approved as presented.
- **Approval of Minutes** The minutes for March 8, 2023 meeting were approved.

Chancellor's Remarks/Updates

- The Governor will be releasing the FY23 May revised on Friday, May 12, 2023, the Department of Finance is projecting a shortfall due to the delay in monies collected through taxes.
- LACCD has written to the State budget committee in support for COLA, and COLA for categorical programs, enrollment outreach, mental health services and student basic needs in the budget.
- The District had 3 provisionally approved baccalaureate degrees; LAMC, Bio-Manufacturing Degree, LAVC, the respiratory therapy degree, WLAC, Avionics, and LAPC, Bio-Technology degree.

ECDBC Reports and Recommendations

• The committee continues working on the allocation model. There will be an additional meeting added in June.

Enrollment Update & Reporting (Albo-Lopez)

- Comparing Spring 2022 to Spring 2021 as of day 91 of the semester the headcount is up 6%, enrollment is up by 9%.
- Summer 2023 is open for enrollment and is up by 6% compared to last Summer 2022.
- Concern regarding bot enrollment was raised. LACCD has screening processes in place. There is an issue with the data coming in from CC apply that may look like bots.

• FON Update (Williams)

- A handout titled *Estimate of LACCD Fall 2023 by College Required as of May 9, 2023, Hires* was presented and discussed.
- Due to the ECA, District needs to hire 136 more than previously reported.
- A motion was approved to request an annual report on Faculty Hires by college, race, ethnicity, and gender. The committee was reminded that the report comes to them typically in Nov or Dec when the District submits the FON report to the state.

• 20223-24 Budget Update (if available) (Gordon)

• None

• 2022-23 Year End Balance Projection – 3rd Qtr. 311 Report (Gordon)

• A handout titled 2022-23 Projected Ending Balance Detail, was distributed showing a projected ending balance of \$167.7m (20.8%).

• 2023-24 Proposed Tentative Budget (Gordon)

• The 2023-24 Proposed Tentative Budget Allocation was presented, discussed and approved to move forward to the May 17, 2023 Budget and Finance committee and Board approval on June 7, 2023.

• DBC Recommendations to the Chancellor

- None
- Items to Be Addressed by ECDBC
 - None

Other Business

- Student Debt- Ms. Gordon and Mr. Prempeh described the procedure in writing off student bad debt. The committee requested historical information and current practices.
- Reminder for next meeting: Election of President & Faculty DBC Co-Chair

The meeting was adjourned at 3:13 p.m.

Future DBC Meetings: June 14

ECDBC Meetings: June 1, June 27



LACCD Enrollment Update

SUMMER 2023 TO SUMMER 2022 COMPARISONS

DAY -0 - RELATIVE TO THE BEGINNING OF INSTRUCTION

Relative Day Comparisons for Day -0, comparing Summer 2023 (Monday, June 12, 2023) to Summer 2022 (Monday, June 13, 2022). Data source: LACCD PS Student Information System.

HEADCOUNT

52,617

116% 45,295 **ENROLLMENT**

74,196

119% 62,411 SECTION COUNT

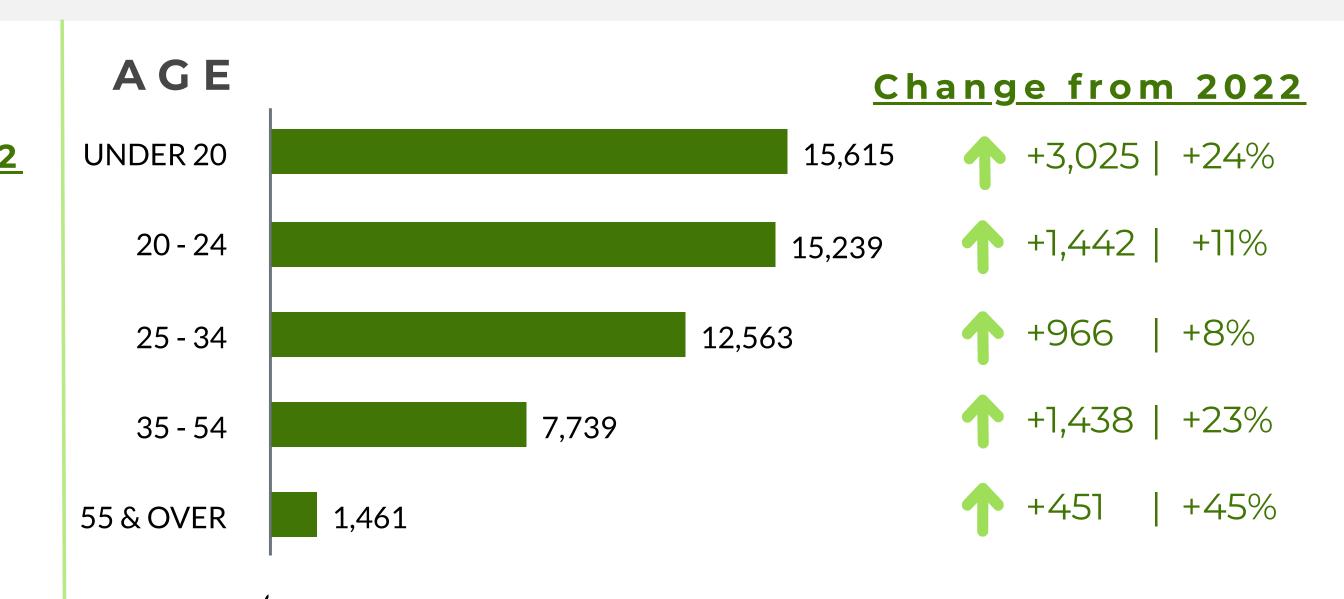
2,628

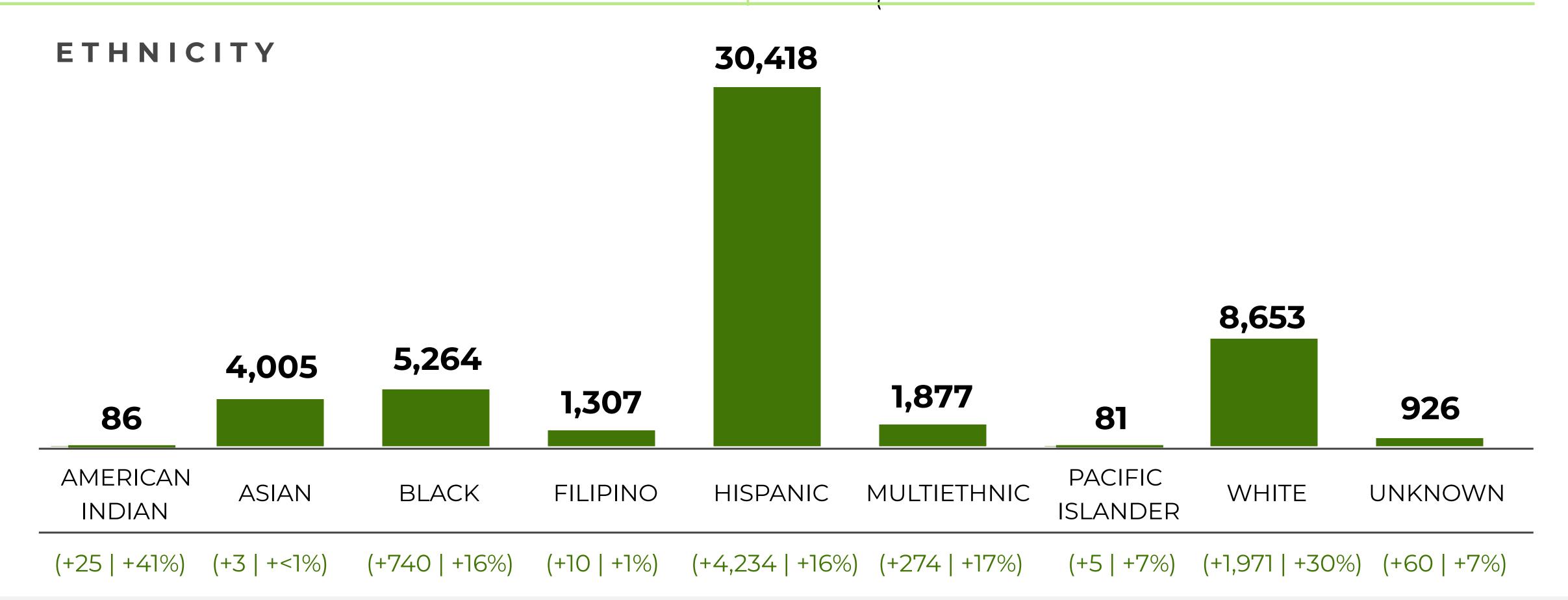
105% 2,496 ENROLLMENT DIVIDED BY SECTION

28.2

113% 25.0





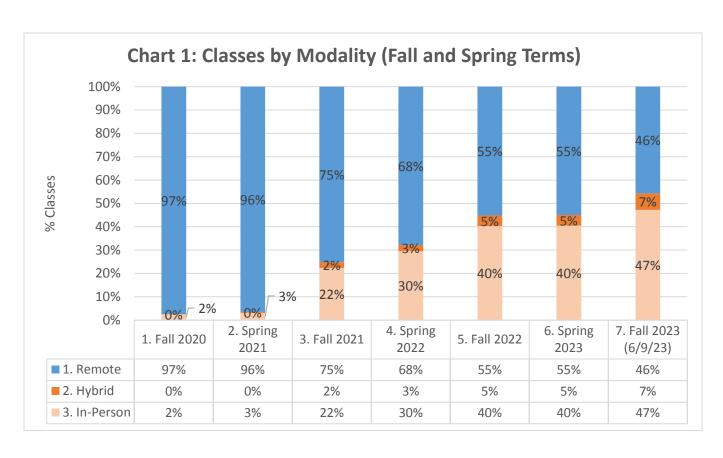


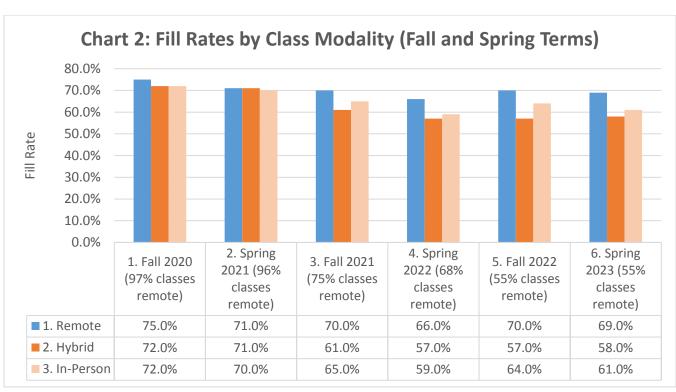
CLASS MODALITY & FILL RATE

CLASS MODALITY:	67% Remote	7% Hybrid	26% In-Person
FILL RATE:	82%	63%	48%

SOURCE:

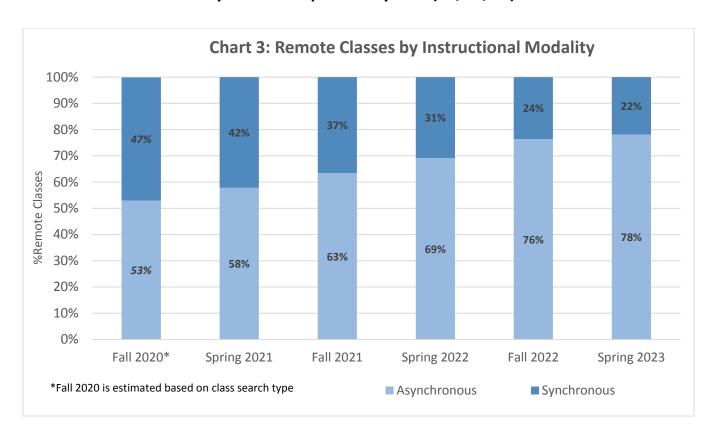
Modality Trends Requested by DBC (06/14/23)





Page 1 of 2

Modality Trends Requested by DBC (06/14/23)



Los Angeles Community College District

2023-2024 District Allocation Model Review Process and Recommendations

06/14/23

ECDBC Committee and timeline

Committee	:	
	Jeanette Gordon, Chair	
	Angela Echeverri	Mary Gallagher
	John McDowell	Barry Gribbons
	James McKeever	Larry Resendez
	Robert L. Stewart Jr.	Rolf Schleicher
	Hazel Alonzo	Melinda Nish
Resource:	Nicole Albo-Lopez	
	Deborah LaTeer	
	Jose Mendoza	
Date	Topic of Discussion	
1/24/23	Review Current Model	
1/31/23	Review timeline, Funding Principles, Col	lege Minimum base
170 1720	Treview timeline, I driding I molpies, col	lege William Base
2/28/23	College Minimum Base	
3/28/23	Base for Assessment	
4/25/23	Base for Assessment, Hold Harmless, C	College Growth, ESC & DWS
		s, Reserves, Debt Policy, Fiscal Accountability
6/5/23	Finalize Model & DBC presentation	

Funding Principles

- Recommendation: no changes to existing and add 2 new principles
 - Colleges are encouraged to collaborate and promote innovation with each other that will maximize student access and success.
 - Apply an equity minded approach, as in the SCFF, recognizing college resources and student needs vary across the District.

Minimum Base Funding

- Finding: During hold harmless period of SCFF, changes to minimum base have no effect
- Scenarios Presented Attachment 1
 - Scenario 1 remove minimum base; use SCFF allocated base amount
 - Scenario 2 Minimum base change # of Deans 4=small, 6= medium, 8=large
 - Scenario 3 Minimum base change # of Deans 4=small, 8= medium, 10=large
 - Scenario 4 Minimum base change # of Deans 5=small, 7= medium, 11=large
 - Scenario 5 Minimum base change to M&O based on acreage
- Recommendation : No change

Base for Assessment

- Finding: Current Model Penalizes FTES growth, rewards FTES loss
- Scenarios Presented Attachment 2
 - Scenario 1- FTES + hold harmless
 - Scenario 2 Total Apportionment Allocation
- Recommendation: change the base for assessment to Scenario 1, which allows for college to keep 100% of their earned Supplemental and Student Success allocation and add language
 - The proportionate share of the total allocated base plus hold harmless amount will be used to determine the college assessment.

College Hold Harmless

- Finding: language outdated
- Recommendation: update and add language
 - As the District is being 'held harmless' by the State, and will be held to a 'funding floor' in the future; Colleges will be 'held harmless' to the total of the prior year allocated State Apportionment Revenue.
 - The College 'hold harmless' amount will increase by State COLA if the District 'hold harmless' revenue also increases by the same
 - The College 'funding floor' amount, currently scheduled to be implemented in 2025-26, will not increase by COLA.

College Growth

- Finding: current model does not reward college growth
- Scenario: Attachment 3
- Recommendation: update and add language
 - College Growth will not be budgeted until earned
 - Earned College Growth is defined as the amount of SCFF apportionment calculated (adjusted for the minimum base allocation) in excess of the college hold harmless amount
 - College Growth not resulting in additional revenue from the State will be paid out of the contingency reserve

ESC

- Finding: language outdated
- Information Presented Attachment 4
- Recommendation: update and add language
 - 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 and Information Technology. 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 hold harmless period of the SCFF, the allocation will be determined by the formula: Prior Year Allocation + Current Year COLA + Board Approved Adjustments +/- cost transfers from/to other locations. At the end of the hold harmless period, (currently 2024-25) a percentage will be established equal to the 2024-25 allocation amount (minus ending balance) divided by the 2024-25 General Fund Unrestricted Revenue Final Budget (less dedicated revenue). This percentage will be adjusted in subsequent years by any Board Approved Adjustments +/- cost transfers from/to other locations. 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 base allocation plus hold harmless amount. The percentage and methodology will be reviewed a few years after the SCFF funding floor is fully implemented.

College Balances

- Finding: policy was temporarily suspended
- Recommendation: update and add language
 - Colleges shall keep their ending balances through fiscal year 2024-25. Beginning in 2025-26, colleges shall keep their year end balance up to five (5%) of their prior year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year 2025-26 and subsequent fiscal years up to ten (10%) of their prior year Unrestricted General Fund budget.
 - Colleges with balances in the General Reserve will be allowed to use up to \$5 million or twenty five percent (25%) of that balance annually, whichever is less. Additional access is allowed with the Chancellor's approval.

ESC & DW Balances

- Recommendation: add clarifying language
 - The Educational Services Center (ESC) and Information Technology (IT) 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 at the end of the fiscal year.

Other Recommendations

- Districtwide no change
- Reserves no change
- Fiscal Accountability no change
- Review of the assessment calculation each year
- Review of the Allocation Model in FY 2025-26 for change (if any) in FY 2026-27

Los Angeles Community College District 2023-2024 BUDGET ALLOCATION MODEL

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, Educational Service Center and Information Technology locations.
- Colleges are encouraged to collaborate and promote innovation with each other that will
 maximize student access and success.
- Apply an equity minded approach, as in the SCFF, recognizing college resources and student needs vary across the District.

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	\$7,933,899	large college
•	10,000 <= FTES < 20,000	\$6,942,161	medium college
•	FTES < 10,000	\$5,950,421	small college
•	State Approved Center	\$1,983,474	center

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

•	Credit	\$4,840
•	Special Admit Credit	\$6,788
•	Incarcerated Credit	\$6,788
•	Non-Credit	\$4,082
•	Non-Credit Enhanced (CDCP)	\$6,788

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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	\$1,145
•	College Promise Grant Recipients	\$1,145
•	AB 540 students	\$1,145

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 (without COLA) are estimated to be:

 Associate degree for transfer (ADT) 	\$2,700
 Associate degree granted 	\$2,025
Baccalaureate degree granted	\$2,025
Credit certificate granted	\$1,350
Transfer-level Math or English course	e \$1,350
Transfer to four-year university	\$1,012
· Completion of nine or more CTE unit	s \$675
 Attainment of regional living wage 	\$675

For fiscal year 2023-24, the Equity Allocation rates (without COLA) for Pell Students are estimated to be:

 Associate degree for transfer (ADT) 	\$1,02°
Associate degree granted	\$766
Baccalaureate degree granted	\$766
Credit certificate granted	\$511
Transfer-level Math or English course	\$511
Transfer to four-year university	\$383
Completion of nine or more CTE units	\$255
 Attainment of regional living wage 	\$255

For fiscal year 2023-24, the Equity Allocation rates (without COLA) for CA Promise Grant Students are estimated to be:

•	Associate degree for transfer (ADT)	\$681
•	Associate degree granted	\$511
•	Baccalaureate degree granted	\$511
•	Credit certificate granted	\$340
•	Transfer-level Math or English course	\$340

Transfer to four-year university
 Completion of nine or more CTE units
 Attainment of regional living wage
 \$170

4. COLA

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

5. College Growth

- Growth will not be budgeted until earned
- Earned College Growth is defined as the amount of SCFF apportionment calculated (adjusted for the minimum base allocation) in excess of the College hold harmless amount
- College Growth not resulting in additional revenue from the State will be paid out of the contingency reserve

II. PARAMETERS TO ALLOCATE STATE APPORTIONMENT REVENUE

1. Educational Services Center (ESC) & Information Technology (IT)

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 and Information Technology. 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 hold harmless period of the SCFF, the allocation will be determined by the formula: Prior Year Allocation + Current Year COLA + Board Approved Adjustments +/cost transfers from/to other locations, At the end of the hold harmless period, (currently 2024-25) a percentage will be established equal to the 2024-25 allocation amount (minus ending balance) divided by the 2024- 25 General Fund Unrestricted Revenue Final Budget (less dedicated revenue). This percentage will be adjusted in subsequent years by any Board Approved Adjustments +/- cost transfers from/to other locations, 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 base allocation plus hold harmless amount. The percentage and methodology will be reviewed a few years after the SCFF funding floor is fully implemented.

2. Districtwide (Centralized) 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 District's funded FTES.

3. Other Districtwide Accounts

There are Districtwide projects and expenditures that are one time in nature that tend to take

Deleted: and distributed only to the extent in which it is paid by the State.

Deleted: three-year implementation

Deleted: percentage

Deleted:, divided by the Total Base Allocation of the Total Computation Revenue

Deleted: This methodology is the equivalent of 6% of the 2018-19 General Fund Unrestricted Revenue budget (less dedicated revenue).

Deleted: funded FTES

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/IT, Districtwide and Reserves).

c. Assessment Calculation

The proportionate share of the total allocated base plus hold harmless amount will be used to determine the college assessment.

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

- 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. As the District is being 'held harmless' by the State, and will be held to a 'funding floor' in the future; Colleges will be 'held harmless' to the total of the prior year allocated State Apportionment Revenue.
- 5. The College 'hold harmless' amount will increase by State COLA if the District 'hold harmless' revenue also increases by the same.
- The College 'funding floor' amount, currently scheduled to be implemented in 2025-26, will not increase by COLA.
- 7. Colleges shall keep their ending balances through fiscal year 2024-25. Beginning in 2025-26, colleges shall keep their year-end balance up to five (5%) of their prior year's Unrestricted General Fund budget, excluding prior year balances. Colleges are allowed to carry over their accumulated balances from fiscal year 2025-26 and subsequent fiscal years up to ten (10%) of their prior year Unrestricted General Fund budget,
- Colleges with balances in the General Reserve will be allowed to use up to \$5 million or twenty
 five percent (25%) of that balance annually, whichever is less. Additional access is allowed with
 the Chancellor's approval.
- 9. The Educational Services Center (ESC) and Information Technology (IT) shall retain its prior year ending balance including open orders. Open orders for Educational Services Center/IT 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 at the end of the fiscal year.
- 10. 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.
- 11. During Budget Preparation, the Presidents will make a recommendation on Districtwide (Centralized) Accounts allocation to the District Budget Committee.
- 12. 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.
- 13. Each operating location shall prepare a quarterly report to include annual projected expenditures and identify steps necessary to maintain a balanced budget.
- 14. The budget allocation will be recalculated using this mechanism at Final Budget, First Principal Apportionment (February), and at year-end.

Deleted: 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.¶

Deleted: 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.¶

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:

- i. 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.

Final Budget

2-23 Budget Allocation Model									2022	2-2023 FINAL BUDGE
tember 7, 2022										Page 13 of 2
					I I I I I I I I I I I I I I I I I I I					
			MIN	IMUM BASE F	UNDING					
Revised M&O Cost based on FY 2020										
	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	West	Total
Annual Salary [1]										
President	292,886	292,886	292,886	292,886	292,886	292,886	292,886		292,886	2,635,97
Academic Affairs VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125		223,125	2,008,12
Student Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,12
Administrative Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,12
Director of College Facilities	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	1,537,810
Institutional Research Dean	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	1,598,71
Total Funding for Presidents and VPs	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$11,796,884
Estimated Benefits for Presidents/VPs/DCF/Dear	550,158	550,158	550,158	550,158	550,158	550,158	550,158	550,158	550,158	4,951,423
Deans										
Current Number of Deans funded from 10100 ⁽⁴⁾	9.0	11.8	5.8	3.6	7.5	4.0	7.0	6.3	5.3	60.
FTE Faculty (Credit Instruction) (5)	281	497	137	166	358	94	261	340	188	2,32
FTES (Students) ⁽⁶⁾	8,774	19,029	4,441	5,230	10,499	3,099	7,768	9,039	6,349	74,22
Number of Faculty per Dean	31	42	24	47	48	24	37	54	36	39
Number of FTES per Dean	975	1,620	772	1,473	1,400	775	1,110	1,435	1,198	1,23
Proposed Number of Deans (per Total # of FTES)	7	15	4	4	9	3	6	7	5	60
Proposed Number of Deans (per Total # of FTEF)	7	13	4	4	9	2	7	9	5	6
Proposed Number of Deans ⁽⁷⁾	8	12	4	4	8	4	8	8	4	6
Dean Salary ⁽¹⁾	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,63
Total Funding for Deans Position	\$ 1,421,082	\$ 2,131,623			\$ 1,421,082		\$ 1,421,082			10,658,11
Estimated Benefits for Deans (3)	506,332	759,497	253,166	253,166	506,332	253,166	506,332	506,332	253,166	3,797,487
M&O Costs by Square Footage	, , , , , , , , , , , , , , , , , , , ,		,,,,,,	, , , , , , , , , , , , , , , , , , , ,	,		,	,	, , , , ,	, ,,
Gross Square Footage ⁽⁸⁾	1,048,859	1,435,637	618,368	582,295	928,925	639,216	956.811	890,872	660.890	7,761,87
Average Cost per sq.ft. (2)	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09
Total funding for M&O Costs	\$9,529,606	\$13,043,751	\$5,618,299	\$5,290,551	\$8,439,923	\$5,807,717	\$8,693,287	\$8,094,185	\$6,004,641	\$70,521,960
	40,020,000	1.0,0.0,701	40,0.0,200	45,255,001	45,.55,626	42,221,711	45,555,257	72,22 .,100	45,55.,511	1. 0,02.,000
Total Proposed Minimum Base Funding	\$13,317,943	\$17,795,794	\$8,442,929	\$8,115,181	\$12,228,260	\$8,632,347	\$12,481,623	\$11,882,522	\$8,829,271	\$101,725,870

Los Angeles Community College District FY23 Allocation Model Review

Base Scenario	The 2022-23 Final Budget Allocation
Scenario 1	remove minimum base; use SCFF allocated base amount
Scenario 2	Minimum base change # of Deans 4=small, 6= medium, 8=large
Scenario 3	Minimum base change # of Deans 4=small, 8= medium, 10=large
Scenario 4	Minimum base change # of Deans 5=small, 7= medium, 11=large
Scenario 5	Minimum base change to M&O based on acreage
Scenario 6	
Scenario 7	
Scenario 8	
Scenario 9	
Scenario 10	
Scenario 11	
Scenario 12	
Scenario 13	
Scenario 14	
Scenario 15	
Scenario 16	
Scenario 17	
Scenario 18	

assessment %

12.2% 23.3% 6.7% 7.3% 13.4% 5.5% 10.9% 12.0% 8.6%

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11
	Minimum	Base Rev	EPA					Total	Assessment	Total
	Base Rev	Remaining	Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	State Apportionment		Apportionment
City	13,317,943	10,206,214	23,416,686	13,966,804	7,796,119	5,209,755	10,713,229	84,626,750	(22,853,504)	61,773,246
East	17,795,794	20,916,537	50,785,791	24,172,471	15,475,150	10,234,759	26,871,924	166,252,426	(43,572,837)	122,679,589
Harbor	8,442,929	5,500,773	11,852,406	6,038,138	4,400,697	2,962,163	8,919,975	48,117,081	(12,559,030)	35,558,051
Mission	8,115,181	6,149,516	13,958,322	7,326,048	4,583,606	3,101,580	7,147,506	50,381,759	(13,740,590)	36,641,169
Pierce	12,228,260	11,460,968	28,018,964	15,649,155	11,547,270	6,240,984	16,232,327	101,377,928	(25,174,524)	76,203,404
Southwes	8,632,347	4,205,196	8,270,124	4,787,082	2,845,697	2,537,469	9,940,482	41,218,397	(10,276,427)	30,941,970
Trade-Ted	12,481,623	8,638,820	20,732,596	10,846,137	7,284,898	5,249,025	20,031,551	85,264,650	(20,376,468)	64,888,182
Valley	11,882,522	10,309,414	24,122,562	14,707,875	8,567,098	5,367,637	12,234,267	87,191,375	(22,548,563)	64,642,812
West	8,829,271	7,406,345	16,945,482	7,719,493	5,625,446	3,527,169	7,241,789	57,294,995	(16,154,468)	41,140,527
TOTAL	101,725,870	84,793,783	198,102,933	105,213,203	68,125,981	44,430,541	119,333,050	721,725,361	(187,256,411)	534,468,950

Scenario 1- No LACCD Minimum base: SCFF model basic allocation

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11
	Minimum	Base Rev	EPA					Total	Assessment	Total
	Base Rev	Remaining	Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	State Apportionment		Apportionment
City	4,959,046	17,248,938	23,416,686	13,966,804	7,796,119	5,209,755	12,029,402	84,626,750	(22,154,148)	62,472,602
East	7,084,351	35,349,842	50,785,791	24,172,471	15,475,150	10,234,759	23,150,062	166,252,426	(45,240,116)	121,012,310
Harbor	4,250,609	9,296,541	11,852,406	6,038,138	4,400,697	2,962,163	9,316,526	48,117,080	(12,405,116)	35,711,964
Mission	4,250,609	10,392,944	13,958,322	7,326,048	4,583,606	3,101,580	6,768,650	50,381,759	(13,986,869)	36,394,890
Pierce	4,959,046	19,369,526	28,018,964	15,649,155	11,547,270	6,240,984	15,592,983	101,377,928	(25,517,315)	75,860,613
Southwes	4,250,609	7,106,961	8,270,124	4,787,082	2,845,697	2,537,469	11,420,455	41,218,397	(9,604,199)	31,614,198
Trade-Ted	4,250,609	14,599,976	20,732,596	10,846,137	7,284,898	5,249,025	22,301,409	85,264,650	(19,306,110)	65,958,540
Valley	4,959,046	17,423,350	24,122,562	14,707,875	8,567,098	5,367,637	12,043,807	87,191,375	(22,618,727)	64,572,648
West	4,250,609	12,517,039	16,945,482	7,719,493	5,625,446	3,527,169	6,709,757	57,294,995	(16,423,811)	40,871,184
									,	
TOTAL	43,214,535	143,305,117	198,102,933	105,213,203	68,125,981	44,430,541	119,333,051	721,725,361	(187,256,411)	534,468,950

	Base vs Scenario 1
assessment %	
11.9%	699,356
24.2%	(1,667,279)
6.6%	153,913
7.4%	(246,279)
13.6%	(342,791)
5.1%	672,228
10.3%	1,070,358
12.1%	(70,164)
8.8%	(269,343)
	0

Scenario 2- Deans 4,6,8

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11
	Minimum	Base Rev	EPA					Total	Assessment	Total
	Base Rev	Remaining	Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	State Apportionment		Apportionment
City	12,836,089	10,554,204	23,416,686	13,966,804	7,796,119	5,209,755	10,847,093	84,626,750	(22,788,331)	61,838,419
East	16,832,087	21,629,705	50,785,791	24,172,471	15,475,150	10,234,759	27,122,463	166,252,426	(43,450,860)	122,801,566
Harbor	8,442,929	5,688,326	11,852,406	6,038,138	4,400,697	2,962,163	8,732,422	48,117,081	(12,650,342)	35,466,739
Mission	8,115,181	6,359,189	13,958,322	7,326,048	4,583,606	3,101,580	6,937,833	50,381,759	(13,842,671)	36,539,088
Pierce	11,746,407	11,851,740	28,018,964	15,649,155	11,547,270	6,240,984	16,323,408	101,377,928	(25,130,180)	76,247,748
Southwes	8,632,347	4,348,576	8,270,124	4,787,082	2,845,697	2,537,469	9,797,102	41,218,397	(10,346,233)	30,872,164
Trade-Ted	11,999,770	8,933,369	20,732,596	10,846,137	7,284,898	5,249,025	20,218,855	85,264,650	(20,285,278)	64,979,372
Valley	11,400,669	10,660,922	24,122,562	14,707,875	8,567,098	5,367,637	12,364,612	87,191,375	(22,485,104)	64,706,271
West	8,829,271	7,658,871	16,945,482	7,719,493	5,625,446	3,527,169	6,989,263	57,294,995	(16,277,412)	41,017,583
									·	
TOTAL	98,834,750	87,684,902	198,102,933	105,213,203	68,125,981	44,430,541	119,333,051	721,725,361	(187,256,411)	534,468,950

Base vs Scenario 2	assessment %
	4,000,000,000,000,000
65,173	12.2%
121,977	23.2%
(91,312)	6.8%
(102,081)	7.4%
44,344	13.4%
(69,806)	5.5%
91,190	10.8%
63,459	12.0%
(122,944)	8.7%
-	

Scenario 3- Deans 4	. 8	. 10
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col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11		
	Minimum	Base Rev	EPA					Total	Assessment	Total	Base vs Scenario 3	
	Base Rev	Remaining	Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	State Apportionment		Apportionment		assessment %
City	13,317,943	10,264,212	23,416,686	13,966,804	7,796,119	5,209,755	10,655,231	84,626,750	(22,881,741)	61,745,009	(28,237)	12.2%
East	17,313,941	21,035,398	50,785,791	24,172,471	15,475,150	10,234,759	27,234,916	166,252,426	(43,396,111)	122,856,315	176,726	23.2%
Harbor	8,442,929	5,532,032	11,852,406	6,038,138	4,400,697	2,962,163	8,888,716	48,117,081	(12,574,249)	35,542,832	(15,219)	6.7%
Mission	8,115,181	6,184,461	13,958,322	7,326,048	4,583,606	3,101,580	7,112,561	50,381,759	(13,757,603)	36,624,156	(17,013)	7.3%
Pierce	12,228,260	11,526,097	28,018,964	15,649,155	11,547,270	6,240,984	16,167,198	101,377,928	(25,206,232)	76,171,696	(31,708)	13.5%
Southwes	8,632,347	4,229,093	8,270,124	4,787,082	2,845,697	2,537,469	9,916,585	41,218,397	(10,288,062)	30,930,335	(11,635)	5.5%
Trade-Ted	12,481,623	8,687,912	20,732,596	10,846,137	7,284,898	5,249,025	19,982,459	85,264,650	(20,400,369)	64,864,281	(23,901)	10.9%
Valley	11,882,522	10,367,998	24,122,562	14,707,875	8,567,098	5,367,637	12,175,683	87,191,375	(22,577,085)	64,614,290	(28,522)	12.1%
West	8,829,271	7,448,432	16,945,482	7,719,493	5,625,446	3,527,169	7,199,702	57,294,995	(16,174,959)	41,120,036	(20,491)	8.6%
TOTAL	101,244,017	85,275,635	198,102,933	105,213,203	68,125,981	44,430,541	119,333,051	721,725,361	(187,256,411)	534,468,950	-	

Scenario 4- Deans 5, 7, 11

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11		
	Minimum	Base Rev	EPA					Total	Assessment	Total	Base vs Scenario 4	
	Base Rev	Remaining	Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	State Apportionment		Apportionment		assessment %
City	13,077,016	10,235,213	23,416,686	13,966,804	7,796,119	5,209,755	10,925,157	84,626,750	(22,750,325)	61,876,425	103,179	12.1%
East	17,554,868	20,975,967	50,785,791	24,172,471	15,475,150	10,234,759	27,053,420	166,252,426	(43,484,474)	122,767,952	88,363	23.2%
Harbor	8,683,856	5,516,402	11,852,406	6,038,138	4,400,697	2,962,163	8,663,419	48,117,081	(12,683,936)	35,433,145	(124,906)	6.8%
Mission	8,356,108	6,166,988	13,958,322	7,326,048	4,583,606	3,101,580	6,889,107	50,381,759	(13,866,394)	36,515,365	(125,804)	7.4%
Pierce	11,987,333	11,493,532	28,018,964	15,649,155	11,547,270	6,240,984	16,440,690	101,377,928	(25,073,081)	76,304,847	101,443	13.4%
Southwes	8,873,274	4,217,144	8,270,124	4,787,082	2,845,697	2,537,469	9,687,607	41,218,397	(10,399,541)	30,818,856	(123,114)	5.6%
Trade-Ted	12,240,697	8,663,366	20,732,596	10,846,137	7,284,898	5,249,025	20,247,931	85,264,650	(20,271,122)	64,993,528	105,346	10.8%
Valley	11,641,596	10,338,706	24,122,562	14,707,875	8,567,098	5,367,637	12,445,901	87,191,375	(22,445,528)	64,745,847	103,035	12.0%
West	9,070,197	7,427,388	16,945,482	7,719,493	5,625,446	3,527,169	6,979,820	57,294,995	(16,282,010)	41,012,985	(127,542)	8.7%
TOTAL	101,484,945	85,034,706	198,102,933	105,213,203	68,125,981	44,430,541	119,333,052	721,725,361	(187,256,411)	534,468,950	-	

Scenario 5- total acreage

col 1	col 2	col 3	col 4	col 5	col 6	col 7		col 8	col 9	col 10		
	Minimum	Base Rev	EPA					Total	Assessment	Total	Base vs Scenario 5	
	Base Rev	Remaining	Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	State Apportionment		Apportionment		assessment %
City	6,794,466	10,206,215	23,416,686	13,966,804	7,796,119	5,209,755	17,236,705	84,626,750	(20,328,785)	64,297,965	2,524,719	10.5%
East	12,252,107	20,916,537	50,785,791	24,172,471	15,475,150	10,234,759	32,415,611	166,252,426	(42,226,690)	124,025,736	1,346,147	21.8%
Harbor	9,355,713	5,500,773	11,852,406	6,038,138	4,400,697	2,962,163	8,007,191	48,117,081	(13,433,812)	34,683,269	(874,782)	6.9%
Mission	4,541,328	6,149,516	13,958,322	7,326,048	4,583,606	3,101,580	10,721,359	50,381,759	(12,397,829)	37,983,930	1,342,761	6.4%
Pierce	34,658,384	11,460,968	28,018,964	15,649,155	11,547,270	6,240,984	-	107,575,725	(37,289,462)	70,286,263	(5,917,141)	19.3%
Southwes	8,165,469	4,205,196	8,270,124	4,787,082	2,845,697	2,537,469	10,407,360	41,218,397	(10,381,729)	30,836,668	(105,302)	5.4%
Trade-Ted	6,023,859	8,638,820	20,732,596	10,846,137	7,284,898	5,249,025	26,489,315	85,264,650	(17,802,815)	67,461,835	2,573,653	9.2%
Valley	11,761,446	10,309,414	24,122,562	14,707,875	8,567,098	5,367,637	12,355,343	87,191,375	(23,233,976)	63,957,399	(685,413)	12.0%
West	8,173,098	7,406,345	16,945,482	7,719,493	5,625,446	3,527,169	7,897,962	57,294,995	(16,359,111)	40,935,884	(204,643)	8.5%
TOTAL	101,725,870	84,793,784	198,102,933	105,213,203	68,125,981	44,430,541	125,530,846	727,923,158	(193,454,209)	534,468,949	(1)	

scenario 2

			MIN	IMUM BASE F	UNDING					
Revised M&O Cost based on FY 2020-	21									
	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	₩est	Total
Annual Salary ^[1]										
President	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	2,635,979
Academic Affairs VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Student Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Administrative Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Director of College Facilities	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	1,537,810
Institutional Research Dean	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	1,598,718
Total Funding for Presidents and VPs	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$11,796,884
Estimated Benefits for Presidents/VPs/DCF/Dean	550,158	550,158	<i>550,158</i>	<i>550,153</i>	550, 153	<i>550,158</i>	550,158	550,158	550,158	4,351,423
Deans										
Current Number of Deans funded from 10100 ⁽⁴⁾	9.0	11.8	5.8	3.6	7.5	4.0	7.0	6.3	5.3	60.2
FTE Faculty (Credit Instruction) (5)	281	497	137	166	358	94	261	340	188	2,322
FTES (Students) ⁽⁶⁾	8,774	19,029	4,441	5,230	10,499	3,099	7,768	9,039	6,349	74,223
Number of Faculty per Dean	31	42	24	47	48	24	37	54	36	39
Number of FTES per Dean	975	1,620	772	1,473	1,400	775	1,110	1,435	1,198	1,234
Proposed Number of Deans (portakal # of FTES)	7	15	4	4	9	3	6	7	5	60
Proposed Number of Deans (por total # of FTEF)	7	13	4	4	9	2	7	9	5	60
Proposed Number of Deans ⁽⁷⁾	6	8	4	4	6	4	6	6	4	48
Dean Salary ⁽¹⁾	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,639
Total Funding for Deans Position	\$ 1,065,812	\$ 1,421,082	\$ 710,541	\$ 710,541	\$ 1,065,812	\$ 710,541	\$ 1,065,812	\$ 1,065,812	\$ 710,541	8,526,493
Estimated Benefits for Deans (2)	379,749	506,332	253, 1 66	253,166	379,749	253,166	379,749	379,749	253,166	3,037,990
18:0 Costs by Square Footage										
Gross Square Footage ^(*)	1,048,859	1,435,637	618,368	582,295	928,925	639,216	956,811	890,872	660,890	7,761,873
Average Cost per sq.ft. (2)	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09
otal funding for M&O Costs	\$9,529,606	\$13,043,751	\$ 5,618,299	\$ 5,290,551	\$ 8,439,923	\$5,807,717	\$8,693,287	\$8,094,185	\$6,004,641	\$70,521,960
Total Proposed Minimum Base Funding	\$12,836,089	\$ 16,832,087	\$ 8,442,929	\$ 8,115,181	\$11,746,407	\$ 8,632,347	\$11,999,770	\$11,400,669	\$8,829,271	\$98,834,750

scenario 3

MINIMUM BASE FUNDING

	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	₩est	Total
Annual Salary ^[1]										
President	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	2,635,975
Academic Affairs VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Student Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Administrative Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Director of College Facilities	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	1,537,810
Institutional Research Dean	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	1,598,718
Total Funding for Presidents and VPs	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$11,796,884
Estimated Benefits for Presidents/VPs/DCF/Dean	<i>550,158</i>	550,158	550,158	550, <i>153</i>	550, 153	<i>550,158</i>	550, 153	<i>550,158</i>	550, 15 <i>8</i>	4, <i>951,42</i> 3
Deans										
Current Number of Deans funded from 10100 ⁽⁴⁾	9.0	11.8	5.8	3.6	7.5	4.0	7.0	6.3	5.3	60.2
FTE Faculty (Credit Instruction) (5)	281	497	137	166	358	94	261	340	188	2,322
FTES (Students) ⁽⁶⁾	8,774	19,029	4,441	5,230	10,499	3,099	7,768	9,039	6,349	74,229
Number of Faculty per Dean	31	42	24	47	48	24	37	54	36	39
Number of FTES per Dean	975	1,620	772	1,473	1,400	775	1,110	1,435	1,198	1,234
Proposed Number of Deans (por taxal # of FTES)	7	15	4	4	9	3	6	7	5	60
Proposed Number of Deans (por taxal # of FTEF)	7	13	4	4	9	2	7	9	5	60
Proposed Number of Deans ⁽⁷⁾	8	10	4	4	8	4	8	8	4	58
Dean Salary ⁽¹⁾	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635
Total Funding for Deans Position	\$ 1,421,082	\$ 1,776,353	\$ 710,541	\$ 710,541	\$ 1,421,082	\$ 710,541	\$ 1,421,082	\$ 1,421,082	\$ 710,541	10,302,846
Estimated Benefits for Deans (3)	506,332	<i>632,91</i> 5	253, 166°	253, 166	506,332	253, 166	506,332	506,332	253,168	3,670,904
M&O Costs by Square Footage										
Gross Square Footage ^(*)	1,048,859	1,435,637	618,368	582,295	928,925	639,216	956,811	890,872	660,890	7,761,873
Average Cost per sq.ft. ⁽²⁾	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09
Total funding for M&O Costs	\$9,529,606	\$13,043,751	\$ 5,618,299	\$ 5,290,551	\$8,439,923	\$5,807,717	\$8,693,287	\$8,094,185	\$ 6,004,641	\$ 70,521,960
Total Proposed Minimum Base Funding	\$13,317,943	\$17,313,941	\$8,442,929	\$8,115,181	\$12,228,260	\$8,632,347	\$12,481,623	\$11,882,522	\$8,829,271	\$101,244,017

Scenario 4

MINIMUM BASE FUNDING

	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	₩est	Total
Annual Salary [1]										
President	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	2,635,979
Academic Affairs VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Student Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Administrative Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Director of College Facilities	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	1,537,810
Institutional Research Dean	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	1,598,718
Total Funding for Presidents and VPs	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$11,796,884
Estimated Benefits for Presidents/VPs/DCF/Dean	<i>550,158</i>	<i>550,153</i>	550,158	550, 15 <i>3</i>	<i>550,158</i>	<i>550,158</i>	550, 15 <i>3</i>	<i>550,158</i>	<i>550,158</i>	4,351,423
Deans										
Current Number of Deans funded from 10100 ⁽⁴⁾	9.0	11.8	5.8	3.6	7.5	4.0	7.0	6.3	5.3	60.2
FTE Faculty (Credit Instruction) (5)	281	497	137	166	358	94	261	340	188	2,322
FTES (Students) ⁽⁶⁾	8,774	19,029	4,441	5,230	10,499	3,099	7,768	9,039	6,349	74,229
Number of Faculty per Dean	31	42	24	47	48	24	37	54	36	39
Number of FTES per Dean	975	1,620	772	1,473	1,400	775	1,110	1,435	1,198	1,234
Proposed Number of Deans (por Total # of FTES)	7	15	4	4	9	3	6	7	5	60
Proposed Number of Deans (por Total # of FTEF)	7	13	4	4	9	2	7	9	5	60
Proposed Number of Deans ⁽⁷⁾	7	11	5	5	7	5	7	7	5	59
Dean Salary ⁽¹⁾	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635
Total Funding for Deans Position	\$ 1,243,447	\$ 1,953,988	\$ 888,176	\$ 888,176	\$ 1,243,447	\$ 888,176	\$ 1,243,447	\$ 1,243,447	\$ 888,176	10,480,482
Estimated Benefits for Deans (2)	443,040	<i>696,206</i>	316,457	316,457	443,040	316,457	443,040	443,040	316,457	3,734,196
M&O Costs by Square Footage										
Gross Square Footage ^(*)	1,048,859	1,435,637	618,368	582,295	928,925	639,216	956,811	890,872	660,890	7,761,873
Average Cost per sq.ft. (2)	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09	\$9.09
Total funding for M&O Costs	\$9,529,606	\$ 13,043,751	\$ 5,618,299	\$ 5,290,551	\$ 8,439,923	\$ 5,807,717	\$8,693,287	\$8,094,185	\$ 6,004,641	\$ 70,521,960
Total Proposed Minimum Base Funding	\$13,077,016	\$17,554,868	\$ 8,683,856	\$8,356,108	\$11,987,333	\$8,873,274	\$12,240,697	\$11,641,596	\$9,070,197	\$101,484,945

scenario 5

MINIMUM BASE FUNDING

	City	East	Harbor	Mission	Pierce	S-west	Trade-Tech	Valley	₩est	Total
Annual Salary ^[1]										
President	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	292,886	2,635,975
Academic Affairs VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Student Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Administrative Services VP	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	223,125	2,008,127
Director of College Facilities	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	170,868	1,537,810
Institutional Research Dean	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	1,598,718
Total Funding for Presidents and VPs	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$1,310,765	\$11,796,884
Estimated Benefits for Presidents/VFs/DCF/Dean	550, 158	<i>550,158</i>	550,158	550, <i>158</i>	550,158	550,158	550,158	550,158	550, t58	4,951,423
Deans										
Current Number of Deans funded from 10100 ⁽⁴⁾	9.0	11.8	5.8	3.6	7.5	4.0	7.0	6.3	5.3	60.2
FTE Faculty (Credit Instruction) (5)	281	497	137	166	358	94	261	340	188	2,322
FTES (Students) ⁽⁶⁾	8,774	19,029	4,441	5,230	10,499	3,099	7,768	9,039	6,349	74,229
Number of Faculty per Dean	31	42	24	47	48	24	37	54	36	39
Number of FTES per Dean	975	1,620	772	1,473	1,400	775	1,110	1,435	1,198	1,234
Proposed Number of Deans (por Takal # of FTES)	7	15	4	4	9	3	6	7	5	60
Proposed Number of Deans (por Takal # of FTEF)	7	13	4	4	9	2	7	9	5	60
Proposed Number of Deans ⁽⁷⁾	8	12	4	4	8	4	8	8	4	60
Dean Salary ⁽¹⁾	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635	177,635
Total Funding for Deans Position	\$ 1,421,082	\$ 2,131,623	\$ 710,541	\$ 710,541	\$ 1,421,082	\$ 710,541	\$ 1,421,082	\$ 1,421,082	\$ 710,541	10,658,117
Estimated Benefits for Deans (3)	506,332	759,497	253,166	253, 166	506,332	253,166	506,332	506,332	253, 166	3,797,487
M&O Costs by Square Footage										
Acreage ⁽⁸⁾	39.4	98.3	85.6	22.5	404.6	70.0	29.3	104.5	70.1	924.3
Average Cost per Acre (2)	\$76,297.70	\$76,297.70	\$76,297.70	\$76,297.70	\$76,297.70	\$76,297.70	\$76,297.70	\$76,297.70	\$76,297.70	\$76,297.70
Total funding for M&O Costs	\$3,006,129	\$7,500,063	\$ 6,531,083	\$1,716,698	\$30,870,048	\$5,340,839	\$2,235,522	\$7,973,109	\$5,348,468	\$70,521,960
Total Proposed Minimum Base Funding	\$6,794,466	\$12,252,107	\$ 9,355,713	\$4,541,328	\$ 34,658,384	\$8,165,469	\$ 6,023,859	\$11,761,446	\$8,173,098	\$101,725,870

Los Angeles Community College District 2022-2023 Final Budget

College Hold Harmless Calculation

Location	FY21 TCR + FY22 COLA	2022-23 Min Base	2022-23 Base Funds Remaining	2022-23 EPA	2022-23 Total Allocated Base	2022-23 Supplemental	2022-23 Student Success	2022-23 Total TCR	2022-23 Hold Harmless Amount	2022-23 COLA	FY22 TCR + FY23 COLA
City	79,416,995	13,317,943	10,206,214	23,416,686	46,940,843	13,966,804	7,796,119	68,703,766	10,713,229	5.209,755	84,626,750
East	156,017,667	17,795,794	20,916,537	50,785,791	89,498,122	24,172,471	15,475,150	129,145,743	26,871,924	10,234,759	166,252,426
Harbor	45,154,918	8,442,929	5,500,773	11,852,406	25,796,108	6,038,138	4,400,697	36,234,943	8,919,975	2,962,163	48,117,081
Mission	47,280,179	8,115,181	6,149,516	13,958,322	28,223,019	7,326,048	4,583,606	40,132,673	7,147,506	3,101,580	50,381,759
Pierce	95,136,944	12,228,260	11,460,968	28,018,964	51,708,192	15,649,155		78,904,617	16,232,327	6,240,984	101,377,928
Southwest	38,680,928	8,632,347	4,205,196	8,270,124	21,107,667	4,787,082	2,845,697	28,740,446	9,940,482	2,537,469	41,218,397
Trade-Tech	80,015,625	12,481,623	8,638,820	20,732,596	41,853,039	10,846,137	7,284,898	59,984,074	20,031,551	5,249,025	85,264,650
Valley	81,823,738	11,882,522	10,309,414	24,122,562	46,314,498	14,707,875	8,567,098	69,589,471	12,234,267	5,367,637	87,191,375
West [1]	53,767,826	8,829,271	7,406,345	16,945,482	33,181,098	7,719,493	5,625,446	46,526,037	7,241,789	3,527,169	57,294,995
Adjustment [1]	(2,172,105)								(2,172,104)	(142,490)	(2,314,595)
Total	675,122,716	101,725,870	84,793,783	198,102,933	384,622,586	105,213,203	68,125,981	557,961,770	117,160,946	44,288,051	719,410,767

^[1] Includes growth paid to West & South Gate Center paid to East.

Assessment Calculation

Location	Total Allocated Base	Base %	Assessment
City	46,940,843	12.2%	22,853,504
East	89,498,122	23.3%	43,572,837
Harbor	25,796,108	6.7%	12,559,030
Mission	28,223,019	7.3%	13,740,590
Pierce	51,708,192	13.4%	25,174,524
Southwest	21,107,667	5.5%	10,276,427
Trade-Tech	41,853,039	10.9%	20,376,468
Valley	46,314,498	12.0%	22,548,563
West	33,181,098	8.6%	16,154,468
Total	384,622,586		187,256,411

Los Angeles Community College

Assessment Analysis

Historical Assessment Percentages

	Old Model	Transition Yr	Current D	Current District Allocation Model			
	2018-19	2019-20*	2020-21	2021-22	2022-23		
City	11.6%	11.5%	11.9%	12.4%	12.2%		
East	25.0%	25.4%	22.7%	22.9%	23.3%		
Harbor	6.2%	6.1%	6.5%	6.7%	6.7%		
Mission	6.6%	6.8%	7.3%	7.0%	7.3%		
Pierce	14.4%	13.7%	13.5%	13.6%	13.4%		
Southwest	4.9%	5.1%	5.7%	5.6%	5.5%		
Trade-Tech	11.7%	11.5%	11.5%	11.0%	10.9%		
Valley	12.0%	11.9%	12.2%	11.9%	12.0%		
West	7.8%	8.1%	8.6%	8.9%	8.6%		

^{*} budget built with old model, transitioned to SCFF in P2

SCFF Revenue Allocation after Assessment

		2019-20		;	SCFF Allocation	
	Hold Harmless	Assessment	Total	2020-21	2021-22	2022-23
City	75,584,843	(16,670,976)	58,913,867	58,381,514	57,658,237	57,954,407
East	147,140,761	(36,623,573)	110,517,188	114,377,056	114,103,125	113,526,304
Harbor	42,976,033	(8,813,120)	34,162,913	33,567,780	33,291,556	33,287,314
Mission	44,998,743	(9,773,673)	35,225,070	34,401,236	34,833,263	34,398,504
Pierce	90,546,249	(19,808,187)	70,738,062	70,998,113	70,934,588	71,125,252
Southwest	36,814,436	(7,372,568)	29,441,868	28,535,327	28,786,127	28,886,641
Trade-Tech	76,154,588	(16,604,024)	59,550,564	59,586,086	60,201,980	60,435,072
Valley	77,875,452	(17,119,660)	60,755,792	60,190,060	60,659,781	60,480,264
West	51,173,338	(11,674,000)	39,499,338	38,767,490	38,336,003	38,710,902
	643,264,443	(144,459,781)	498,804,662	498,804,661	498,804,661	498,804,661

^{*}assumes same base revenue and assessment from 2018-19

Los Angeles Community College District Allocation Scenarios

Base Scenario-	2022-23	Final Budget	allocation
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col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11
	Minimum	Base Rev	EPA	Supplemental	Student	COLA	SCFF Hold	Total	Assessment	Total
	Base Rev	Remaining	Funds	o appioniona.	Success	002/	Harmless	State Apportionment	Ap	portionment Allocati
City	13,317,943	10,206,214	23,416,686	13,966,804	7,796,119	5,209,755	10,713,229	84,626,750	(22,853,504)	61,773,246
East	17,795,794	20,916,537	50,785,791	24,172,471	15,475,150	10,234,759	26,871,924	166,252,426	(43,572,837)	122,679,589
Harbor	8,442,929	5,500,773	11,852,406	6,038,138	4,400,697	2,962,163	8,919,975	48,117,081	(12,559,030)	35,558,051
Mission	8,115,181	6,149,516	13,958,322	7,326,048	4,583,606	3,101,580	7,147,506	50,381,759	(13,740,590)	36,641,169
Pierce	12,228,260	11,460,968	28,018,964	15,649,155	11,547,270	6,240,984	16,232,327	101,377,928	(25,174,524)	76,203,404
Southwes	8,632,347	4,205,196	8,270,124	4,787,082	2,845,697	2,537,469	9,940,482	41,218,397	(10,276,427)	30,941,970
Trade-Te	12,481,623	8,638,820	20,732,596	10,846,137	7,284,898	5,249,025	20,031,551	85,264,650	(20,376,468)	64,888,182
Valley	11,882,522	10,309,414	24,122,562	14,707,875	8,567,098	5,367,637	12,234,267	87,191,375	(22,548,563)	64,642,812
West	8,829,271	7,406,345	16,945,482	7,719,493	5,625,446	3,527,169	7,241,789	57,294,995	(16,154,468)	41,140,527
								-		
							(2,172,104)	(2,172,104)		(2,172,104
TOTAL	101,725,870	84,793,783	198,102,933	105,213,203	68,125,981	44,430,541	117,160,946	719,553,257	(187,256,411)	532,296,846

FY23
Assessment %
12.2%
23.3%
6.7%
7.3%
13.4%
5.5%
10.9%
12.0%
8.6%

Assessment %

Assessment %

11.7%

23.0%

6.7%

7.0% 14.0% 5.7%

11.8%

12.1% 7.9%

Base vs Scenario 2

896,535

437,547

74,736

668,710

(73,815

1,288,903

(1,128,649) (417,958) (1,746,009) 11.4% 23.1% 6.9% 7.0% 13.5% 6.2% 12.3% 11.6% 8.0%

Scenario 1- add hold harmless amount to assessment %, column 2, 3, 4, 8

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11	_
	Minimum	Base Rev	EPA	Supplemental	Student	COLA	SCFF Hold	Total	Assessment	Total	Base vs Scenario 1
	Base Rev	Remaining	Funds	Supplemental	Success	COLA	Harmless	State Apportionment		Apportionment	
City	13,317,943	10,206,214	23,416,686	13,966,804	7,796,119	5,209,755	10,713,229	84,626,750	(21,422,708)	63,204,042	1,430,794
East	17,795,794	20,916,537	50,785,791	24,172,471	15,475,150	10,234,759	26,871,924	166,252,426	(43,239,991)	123,012,435	332,846
Harbor	8,442,929	5,500,773	11,852,406	6,038,138	4,400,697	2,962,163	8,919,975	48,117,081	(12,899,566)	35,217,515	(340,536
Mission	8,115,181	6,149,516	13,958,322	7,326,048	4,583,606	3,101,580	7,147,506	50,381,759	(13,142,739)	37,239,020	597,851
Pierce	12,228,260	11,460,968	28,018,964	15,649,155	11,547,270	6,240,984	16,232,327	101,377,928	(25,244,876)	76,133,052	(70,352
Southwes	8,632,347	4,205,196	8,270,124	4,787,082	2,845,697	2,537,469	9,940,482	41,218,397	(11,536,660)	29,681,737	(1,260,233
Trade-Te	12,481,623	8,638,820	20,732,596	10,846,137	7,284,898	5,249,025	20,031,551	85,264,650	(22,994,655)	62,269,995	(2,618,187
Valley	11,882,522	10,309,414	24,122,562	14,707,875	8,567,098	5,367,637	12,234,267	87,191,375	(21,755,152)	65,436,223	793,411
West	8,829,271	7,406,345	16,945,482	7,719,493	5,625,446	3,527,169	7,241,789	57,294,995	(15,020,062)	42,274,933	1,134,406
l .							(2,172,104)	. , , , , , , ,		(2,172,104)	
TOTAL	101,725,870	84,793,783	198,102,933	105,213,203	68,125,981	44,430,541	117,160,946	719,553,257	(187,256,409)	532,296,848	-

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11
	Minimum	Base Rev	EPA	Supplemental	Student	COLA	SCFF Hold	Total	Assessment	Total
	Base Rev	Remaining	Funds	Oupplemental	Success	OOLA	Harmless	State Apportionment		Apportionment
City	13,317,943	10,206,214	23,416,686	13,966,804	7,796,119	5,209,755	10,713,229	84,626,750	(21,956,969)	62,669,781
East	17,795,794	20,916,537	50,785,791	24,172,471	15,475,150	10,234,759	26,871,924	166,252,426	(43,135,290)	123,117,136
Harbor	8,442,929	5,500,773	11,852,406	6,038,138	4,400,697	2,962,163	8,919,975	48,117,081	(12,484,294)	35,632,787
Mission	8,115,181	6,149,516	13,958,322	7,326,048	4,583,606	3,101,580	7,147,506	50,381,759	(13,071,880)	37,309,879
Pierce	12,228,260	11,460,968	28,018,964	15,649,155	11,547,270	6,240,984	16,232,327	101,377,928	(26,303,173)	75,074,755
Southwes	8,632,347	4,205,196	8,270,124	4,787,082	2,845,697	2,537,469	9,940,482	41,218,397	(10,694,385)	30,524,012
Trade-Te	12,481,623	8,638,820	20,732,596	10,846,137	7,284,898	5,249,025	20,031,551	85,264,650	(22,122,477)	63,142,173
Valley	11,882,522	10,309,414	24,122,562	14,707,875	8,567,098	5,367,637	12,234,267	87,191,375	(22,622,378)	64,568,997
West	8,829,271	7,406,345	16,945,482	7,719,493	5,625,446	3,527,169	7,241,789	57,294,995	(14,865,565)	42,429,430
							(2,172,104)	(2,172,104)		(2,172,104)
TOTAL	101,725,870	84,793,783	198,102,933	105,213,203	68,125,981	44,430,541	117,160,946	719,553,257	(187,256,411)	532,296,846

3 year implementation

Scenario 1- F	TES + hold harmle			
	Base vs Scenario 1	3 year implementation		
	Total Change	2023-24	2024-25	2025-26
City	1,430,794	476,931	476,931	476,931
East	332,846	110,949	110,949	110,949
Harbor	(340,536)	(113,512)	(113,512)	(113,512)
Mission	597,851	199,284	199,284	199,284
Pierce	(70,352)	(23,451)	(23,451)	(23,451)
Southwest	(1,260,233)	(420,078)	(420,078)	(420,078)
Trade-Tech	(2,618,187)	(872,729)	(872,729)	(872,729)
Valley	793,411	264,470	264,470	264,470
West	1,134,406	378,135	378,135	378,135
TOTAL	_			

Base vs Scenario 2		3 year implementation			
	Total Change		2023-24	2024-25	2025-26
City	896,535		298,845	298,845	298,845
East	437,547		145,849	145,849	145,849
Harbor	74,736		24,912	24,912	24,912
Mission	668,710		222,903	222,903	222,903
Pierce	(1,128,649)		(376,216)	(376,216)	(376,216)
Southwest	(417,958)		(139,319)	(139,319)	(139,319)
Trade-Tech	(1,746,009)		(582,003)	(582,003)	(582,003)
Valley	(73,815)		(24,605)	(24,605)	(24,605)
West	1,288,903		429,634	429,634	429,634
TOTAL	_				

Los Angeles Community College District

District Allocation Model College Growth Scenario

College Budget Allocation

		YEAR 1	
	7/1/2023	6/30/2024	
	College Hold Harmless Amount	Total College Earned SCFF	Growth Earned ^[3]
College 1	84,626,750	84,626,750	0
College 2	166,252,426	166,252,426	0
College 3	48,117,081	48,117,081	0
College 4	50,381,759	50,481,759	100,000
College 5	101,377,928	101,377,928	0
College 6	41,218,397	41,218,397	0
College 7	85,264,650	85,264,650	0
College 8	87,191,375	87,191,375	0
College 9	57,294,995	57,294,995	0
Adjustment [1]	(2,314,595)	(2,314,595)	0
Total	719,410,767	719,510,767	100,000

		YEAR 2	
	7/1/2024	6/30/2025	
	Total Allocated SCFF	Total College Earned SCFF [2]	Unearned Growth [5]
College 1	84,626,750	84,626,750	0
College 2	166,252,426	166,252,426	0
College 3	48,117,081	48,117,081	0
College 4	50,481,759	50,431,759	(50,000)
College 5	101,377,928	101,377,928	0
College 6	41,218,397	41,218,397	0
College 7	85,264,650	85,264,650	0
College 8	87,191,375	87,191,375	0
College 9	57,294,995	57,294,995	0
Adjustment [4]	(2,414,595)	(2,414,595)	(0)
Total	719,410,767	719,360,766	(50,000)
			`

		YEAR 3	
	7/1/2025	6/30/2026	
	Total Allocated	Total College	Growth
	SCFF	Earned SCFF [2]	Earned
College 1	84,626,750	84,626,750	0
· ·			
College 2	166,252,426	166,252,426	0
College 3	48,117,081	48,117,081	0
College 4	50,431,759	50,431,759	0
College 4	30,431,733	30,431,733	O
College 5	101,377,928	101,377,928	0
College 6	41,218,397	41,218,397	0
College 7	85,264,650	85,264,650	0
College 8	87,191,375	87,191,375	0
· ·	0.,.0.,0.0	0.,.0.,0.0	· ·
College 9	57,294,995	57,294,995	0
Adjustment	(2,364,594)	(2,364,594)	0
Total	719,410,767	719,410,767	0
•	•	•	

Reserve Assessment on July 1st

Reserve Assessment on only 1st												
	YEAR 1											
CY Growth	(2,314,595)											
Replenish PY	0											
Assessment for paying growth	(2,314,595)											

	YEAR 2
CY Growth	(2,414,595)
Replenish PY	(100,000)
Assessment for paying growth	(2,514,595)

	YEAR 3
CY Growth	(2,364,594)
Return to Contingency	50,000
Assessment for paying growth	(2,314,594)

Assumptions:

All Years- District does not earn more than hold harmless amount of \$719,410,767

Year 1- all colleges budgeted at hold harmless amount

College 4 earns more than hold harmless; all other Colleges still earn below at P2

Year 2- 8 Colleges budgeted at hold harmless; 1 college budgeted at PY P2 revenue

College 4 continues to earn more than hold harmless, but less than at final budget; all other Colleges still earn below at P2

Year 3- 8 Colleges budgeted at hold harmless; 1 college budgeted at PY P2 revenue

^[1] Source: Final Budget Book, Appendix F, page 22. Currently assessed for West and East growth

^[2] Source: Second Principal Apportionment (P2) memo

Paid to college in Year 1 through use of contingency reserve; colleges will be assessed in Year 2 to cover Year 1 college growth payment

^[4] All colleges participate in paying for growth for Year 2

^[5] Removed from college allocation in current year and returned to contingency reserve

Los Angeles Community College District Historical ESC Assessment

		Assessment			
Year	ESC	ESC-IT	Total ESC	Total Change	Reason for Change
2022-23	34,594,313	18,519,532	53,113,845	3,269,771	FY23=6.56% COLA
2021-22	32,464,633	17,379,441	49,844,074	2,842,208	FY22= 5.07% COLA; Additional FTE [6]
2020-21	30,461,045	16,540,821	47,001,866	4,342,297	College IT staff FTE [5]; No COLA
2019-20	30,461,045	12,198,524	42,659,569	2,648,382	FY20= 3.26% COLA; Additional FTE [4]
2018-19	28,197,780	11,813,407	40,011,187	1,223,737	FY19=2.71% COLA; FY18 additional .44% COLA
2017-18	27,335,354	11,452,096	38,787,450	595,790	FY18=1.56% COLA
2016-17	26,915,473	11,276,187	38,191,660	2,220,175	Additional FTE [3]; FY17=2.83% COLA
2015-16	25,005,632	10,965,853	35,971,485	2,525,278	FY14= 4.04%;COLA, FY15= 4.22% COLA
2014-15	23,250,181	10,196,026	33,446,207	1,071,753	Additional FTE ^[2] , .85% COLA
2013-14	22,264,364	10,110,090	32,374,454	3,141,995	Additional FTE ^[1] , workload reduction restored
2012-13	20,003,799	9,228,660	29,232,459	(2,738,178)	workload reduction
2011-12	21,877,537	10,093,100	31,970,637		
2010-11	22,740,060	10,761,712	33,501,772	(1,740,571)	workload reduction
2009-10	23,956,761	11,285,582	35,242,343		

Unrestricted Rev	ESC allocation %
772,700,744	6.9%
719,745,777	6.9%
687,496,542	6.8%
688,512,409	6.2%
662,110,285	6.0%
648,343,704	6.0%
628,854,497	6.1%
661,760,482	5.4%
538,531,574	6.2%
515,373,314	6.3%
464,183,347	6.3%
502,224,312	6.4%
517,083,307	6.5%
517,760,568	6.8%

^[1] ADA Compliance Officer

^[2] Vice Chancellor of Finance, Director of Communication, Director of Foundation

^[3] Maint & Operating Standards Coordinator, Energy Program Mgr, 2 Facility Project Mgrs, Research Analyst, Auditor, Data Communications Specialist, BOT 02/12/14; Director of Safety

^[4] Move Compliance Officer, Health Benefit Unit, Degree Audit Unit from Districtwide Accounts to ESC budget

^[5] Move funding for 24 College IT staff due to centralization of IT services

^[6] Move funding for 3 procurement specialists from districtwide services- zero impact to assessment

Los Angeles Community College District 2022-23 Current Budget Allocation and Projected Expenditures Unrestricted General Fund As of March 31, 2023

College	Current Budget	Projected Expenditure as of March 31, 2023	Additional College Revenues Other Savings		Other Adjustment	Revised Total Budget with College Augmentation	Projected Balance
	а	b	С	d	е	f = a + c + d +e	g = f - b
City	71,106,660	69,119,255	0	0	0	71,106,660	1,987,406
East	151,001,539	145,266,256	0	0	0	151,001,539	5,735,283
Harbor	44,386,058	43,340,378	250,000	0	0	44,636,058	1,295,680
Mission	44,720,540	42,269,149	0	0	0	44,720,540	2,451,391
Pierce	96,640,527	89,087,152	0	0	0	96,640,527	7,553,375
Southwest	36,501,081	34,487,502	0	0	0	36,501,081	2,013,579
Trade-Tech	89,371,912	74,680,233	(292,343)	0	0	89,079,569	14,399,336
Valley	84,162,886	77,536,157	0	0	0	84,162,886	6,626,729
West	48,791,344	48,657,094	489,369	0	0	49,280,713	623,619
ESC	56,624,198	55,578,663	0	0	0	56,624,198	1,045,535
Total	723,306,745	680,021,838	447,026	0	0	723,753,771	43,731,933

QUARTERLY FINANCIAL STATUS REPORT	THIRD QUARTER REPORT	LOS ANGELES CITY COLLEGE
	on of March 24, 2022	LOO ANOLLEO ON TOOLLEOL

				202	1-2022				2022-2023										
		С			D D	E		F	1										
		3nd QTR	%ofYE	%ofYE	2021-2022	2021-2022	%ofYE	2022-2023	3rd QTR	% of	TOTAL	TOTAL	Difference	Expenditure	Apr	Remaining	Winter	Summer	Total
Sub GL	Description	as of 3/31/22	Budget	Expend	YE BUDGET	FY EXPEND	Budget	CUR BUDGET	as of 3/31/23	Bud	DISTRICT	COLLEGE	Coll-Dist	July - Mar	SDD **	Periods	2023	2023	Projection***
		ACTUAL	(C/D)	(C/E)	FINAL	FINAL	(E/D)	as of 3/31/23	ACTUAL	(I/F)	PROJECTED	PROJECTED							
110000	TEACHING, REG	9,248,423	73.4	71.1	12,601,058	13,014,517	>100.	13,328,749	10,139,257	76.1	14,173,103	12,793,146	1,379,957	10,139,257	1,272,547	2.0		216,205	14,173,103
120000	NON-TCHNG, REG	4,753,147	78.2	79.0	6,081,139	6,014,341	98.9	6,608,438	5,273,310	79.8	6,348,952	6,589,507	(240,555)	5,273,310	358,547	2.0			6,348,952
130000	TEACHING, HRLY	10,728,279	69.0	74.8	15,550,803	14,351,015	92.3	15,609,418	11,546,933	74.0	16,306,529	12,697,815	3,608,714	11,546,933	1,691,294	2.0		429,833	16,306,529
140000	NON-TCHNG, HRLY	835,744	>100.	>100.	261,050	806,210	>100.	611,714	964,634	>100.	1,179,088	573,210	605,878	964,634	71,485	2.0			1,179,088
190000	MISC-CERTIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0
	TTL CERTIF SAL	25,565,594	74.1	74.8	34,494,050	34,186,082	99.1	36,158,319	27,924,135	77.2	38,007,671	32,653,678	5,353,993	27,924,135	3,393,873				38,007,671
210000	CLASSIFIED, REG	7,152,104	83.4	83.4	8,572,138	8,573,433	>100.	10,467,848	7,770,510	74.2	10,322,973	10,266,766	56,207	7,770,510	850,821	2.0			10,322,973
220000	INSTR'L AIDE, REG	1,436,533	85.4	97.3	1,681,540	1,475,880	87.8	1,998,858	1,464,777	73.3	2,020,441	1,979,381	41,060	1,464,777	185,221	2.0			2,020,441
230000	SUB/RELIEF, UNCLSS	648,192	>100.	88.4	367,486	733,446	>100.	551,076	649,125	>100.	984,643	546,525	438,118	649,125	111,839	2.0			984,643
240000	INSTR'L AIDE, N-PERM	108,867	>100.	94.8	21,000	114,784	>100.	58,148	102,587	>100.	133,750	57,544	76,207	102,587	10,388	2.0			133,750
290000	MISC. CLASSIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0
	TTL CLASSIF SAL	9,345,696	87.8	85.8	10,642,164	10,897,543	>100.	13,075,930	9,986,999	76.4	13,461,808	12,850,216	611,592	9,986,999	1,158,270				13,461,808
420000	BOOKS	0	0.0	0.0	10,000	0	0.0	150	0	0.0	0	0	0						
440000	INSTR'L MEDIA MAT'L	278,574	45.0	>100.	619,241	27,237	4.4	624,829	147,496	23.6	368,167	221,110	147,057	Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
450000	SUPPLIES	112,377	30.4	48.5	369,833	231,717	62.7	464,702	250,678	53.9	362,167	337,405	24,762	110000	906,135	586,157	1,318,040	1,322,837	1,182,544
460000	BOOKSTORE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	120000	583,130	613,901	576,492	581,477	678,199
490000	MISC SUPPL & BKS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	130000	1,071,376	632,501	1,077,484	1,525,298	1,333,204
	TTL PRINT & SUPPL	390,951	39.1	>100.	999,074	258,954	25.9	1,089,681	398,174	36.5	730,334	558,515	171,819	140000	(31,587)	140,415	93,846	95,303	87,110
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	190000		-	-	-	-
550000	UTILIT & HSKPING	1,840,504	66.0	67.6	2,787,952	2,721,790	97.6	2,796,294	2,083,604	74.5	2,740,612	2,723,438	17,174	Total	2,529,054	1,972,974	3,065,861	3,524,915	3,281,056
560000	CONTRACTS & RNTL	202,730	39.4	68.9	514,137	294,157	57.2	661,768	178,916	27.0	470,730	365,251	105,479	210000	971,851	943,513	868,915	860,393	872,989
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	220000	225,565	174,005	166,810	167,926	166,702
580000	OTHER EXPENSE	373,090	22.1	63.0	1,684,403	592,648	35.2	2,098,145	1,200,708	57.2	1,942,565	1,942,565	0	230000	138,979	78,124	77,385	102,533	83,188
590000	MISC OTH EXP	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	240000	8,588	3,352	19,450	21,405	15,350
	TTL OPER EXP	2,416,324	48.5	67.0	4,986,492	3,608,594	72.4	5,556,207	3,463,227	62.3	5,153,906	5,031,254	122,652	290000		-	-	-	-
610000	SITES	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	Total	1,344,983	1,198,994	1,132,560	1,152,257	1,138,229
620000	BUILDINGS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	3x0000	1,646,815	1,290,372	1,698,651	1,525,311	1,406,173
630000	BOOKS/MATERIALS 4 LIBR-PLANNING	59,254	47.1	>100.	125,771	30,162	24.0	120,000	85,758	71.5	85,758	17,152	68,607						
640000	EQUIPMENT	186,527	27.9	59.1	667,417	315,602	47.3	745,753	256,256	34.4	600,903	365,037	235,866	Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
650000	OTH CAPITAL OUTLY	33,183	36.8	96.1	90,205	34,533	38.3	39,464	4,050	10.3	16,658	6,210	10,448	110000	1,274,502	1,243,343	1,288,363	1,284,213	1,272,547
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	120000	707,492	620,175	634,349	606,733	358,547
	TTL CAPITAL OUTLY	278,965	31.6	73.4	883,393	380,297	43.0	905,217	346,065	38.2	703,319	388,399	314,920	130000	1,371,531	2,738,783	1,095,635	1,170,774	1,691,294
710000	DEBT SERVICE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	140000	81,279	176,780	69,616	68,907	71,485
720000	TUITION TRANSFERS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	190000					
730000	INTERFUND TRANSF	241,617	100.0	100.0	241,617	241,617	100.0	616,450	616,450	100.0	616,450	616,450	0	Total	3,434,805	4,779,082	3,087,963	3,130,627	3,393,873
739700	INTRAFUND beTw locs	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	210000	839,006	844,737	821,552	855,958	850,821
739800	INTRAFUND - UNRES	0	0.0	0.0		0	0.0	0	0	0.0		0	0	220000	164,677	164,153	164,747	167,998	185,221
739900	INTRAFUND TRANSF	76,100	57.9	57.9	131,436	131,436	100.0	78,181	78,181	100.0	78,181	78,181	0	230000	79,143	39,665	93,127	87,341	111,839
740000	REALLOCATION/ADJ	0	0.0	0.0		131,147	100.0	0	0	0.0	0	0	0	240000	21,878	1,097	10,349	7,461	10,388
750000	LOANS/GRANTS	0	0.0	0.0	ll .	0	0.0	0	0	0.0	0	0	0	290000					
790000	CONTING/UNALLOC	0	0.0	0.0	1,647,715	0	0.0	682,827	0	0.0	0	0	0	Total	1,104,704	1,049,651	1,089,775	1,118,758	1,158,270
	TTL OTHER	317,717	14.8	63.0	2,151,916	504,200	23.4	1,377,458	694,631	50.4	694,631	694,631	0	3x0000	1,459,158	1,775,077	1,136,103	2,271,060	1,492,037
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0		0.0		0	0	Lypenditur	. An-	Domernia	Mintor	Summer 1	loto!
705:	LUNDESTRICTED / 5 %	1			F4.455.000	40.00=.0=6		F0.400.000	40.040.004		F0 774 055	F0 / F0 000	0	Expenditure		Remaining	Winter	Summer	lotal
	L UNRESTRICTED w/o Benefits	38,315,246	70.7	76.9	54,157,089	49,835,670	92.02	58,162,812	42,813,231	73.6	58,751,670	52,176,693	6,574,977	July - Mar	SDD **	Periods	2023	2023	Projection***
3x0000	MISC EMPL BEN	12,242,961	>100.	80.5	12,191,702	15,203,794	>100.	12,943,848	14,114,630	>100.	18,726,733	16,942,562	1,784,171	14,114,630	1,492,037	2.0	0	135,991	18,726,733
TOTA	AL UNRESTRICTED w/ Benefits	50,558,207	76.2	77.7	66,348,791	65,039,464	98.0	71,106,660	56,927,860	80.1	77,478,403	69,119,255	8,359,148						
												ollogo Projection	\$1 987 406						

College Projection \$1,987,406 District Projection \$ (6,371,743)

						23 01 March 01, 2020		1	2000 2002					
		С		20	21-2022	E		2022-2023						
		3nd QTR	0/ - 8/5	0/ - 8/5	D 2021-2022	2021-2022	0/ -8/5	2022-2023	3rd QTR	0/ -4	TOTAL	TOTAL	Difference	
Out OI	Description	1	%ofYE	%ofYE	YE BUDGET	FY EXPEND	%ofYE	CUR BUDGET	as of 3/31/23	% of	DISTRICT	COLLEGE	Coll-Dist	
Sub GL	Description	as of 3/31/22 ACTUAL	Budget (C/D)	Expend (C/E)	FINAL	FIEAPEND	Budget (E/D)	as of 3/31/23	ACTUAL	Bud (I/F)	PROJECTED	PROJECTED	Coll-Dist	
110000	TEACHING, REG	19,048,701	68.6	69.2	27,751,483	27,543,447	99.3	31,304,005	21,157,798	` ′	30,106,734	31,065,414	(958,680)	l
120000	NON-TCHNG, REG	7,887,122	74.6	74.6	10,572,019	10,572,027	>100.	11,133,675	9,112,822	67.6 81.8	12,266,103	12,353,038	(86,935)	
130000		19,348,736	82.7	82.8	23,382,167	23,378,977	100.0	26,836,130	20,323,874	75.7	27,892,545	28,520,600	(628,055)	
140000	TEACHING, HRLY NON-TCHNG, HRLY	1,056,884	69.0	69.0	1,531,450	1,531,427	100.0	1,927,838	1,246,906	64.7	1,628,211	1,871,203	(242,992)	
190000	MISC-CERTIF SAL	1,030,004	0.0	0.0	1,551,450	1,551,427	0.0	1,927,030	1,240,900	0.0	1,020,211	1,07 1,200	(242,992)	İ
190000	TTL CERTIF SAL	47,341,443	74.9	75.1	63,237,119	63,025,878	99.7	71,201,648	51,841,399	72.8	71,893,592	73,810,255	(1,916,663)	ł
200000	NON-CERTFCTD SAL	0	0.0	0.0	03,237,119	03,023,070	0.0	0	0	0.0	71,093,392	73,010,233	(1,310,003)	ł
210000	CLASSIFIED, REG	11,452,556	73.0	73.0	15,693,669	15,693,666	100.0	17,156,002	12,966,940	75.6	17,275,937	17,410,465	(134,528)	İ
220000	INSTR'L AIDE, REG	2,263,695	70.7	70.7	3,200,607	3,200,602	100.0	3,516,697	2,629,543	74.8	3,523,063	3,507,360	15,703	İ
230000		403,566	70.7	70.7	574,878	574,730	100.0	852,473	589,236	69.1	859,481	826,900	32,581	İ
240000	SUB/RELIEF, UNCLSS INSTR'L AIDE, N-PERM	420,802	79.8	79.8	527,131	527,130	100.0	631,799	503,475	79.7	652,762	660,264	(7,502)	l
290000	MISC. CLASSIF SAL	0	0.0	0.0	0	0	0.0	001,700	0	0.0	032,702	000,204	(1,502)	
230000	TTL CLASSIF SAL	14,540,620	72.7	72.7	19,996,285	19,996,128	100.0	22,156,971	16.689.194	75.3	22,311,242	22,404,989	(93,747)	ł
420000	BOOKS	(2,263)	<100.	>100.	0	(2,273)	<100.0	1,000	(75)	(7.5)	747	747	(33,147)	H
440000	INSTR'L MEDIA MAT'L	267	>100.	>100.	0	(2,270)	0.0	5,682	5,092		5,092	5,092	(0)	
450000	SUPPLIES	305,019	64.8	65.1	470,580	468,273		640,598	362,236	89.6	597,679	529,901	67,778	
460000	BOOKSTORE	303,019	0.0	0.0	470,380	400,273	99.5	040,398	0	56.5 0.0	0 397,079	0	07,778	
490000		0			0	0		0	0		0	0		
490000	MISC SUPPL & BKS TTL PRINT & SUPPL	303,023	0.0 64.4	0.0 65.0	470,580	466,000	99.0	647,280	367,253	0.0 56.7	603,517	535,740	67,777	l
E40000		0			0	400,000			0			0	07,777	ł
540000	INSURANCE	1	0.0	0.0	-		0.0	0	_	0.0	0	•		İ
550000	UTILIT & HSKPING	2,574,842	66.7	66.7	3,860,511	3,859,145	100.0	4,261,858	3,497,853	82.1	4,261,858	4,261,858	122,000	İ
560000	CONTRACTS & RNTL	2,198,724	52.3	52.4	4,200,762	4,196,500	99.9	8,071,248	2,745,971	34.0	6,046,276	5,912,287 0	133,989	İ
570000	LEGAL, ELECT, AUDIT	700 403	0.0	0.0	0	0	0.0	0	0	0.0	0	•	0	İ
580000	OTHER EXPENSE	790,403	55.4	60.8	1,426,887	1,298,957	91.0	2,295,000	940,558	41.0	2,015,162	2,015,162		İ
590000	MISC OTH EXP TTL OPER EXP	5, 563,969	0.0 58.6	0.0 59.5	9,488,1 60	9,354,601	98.6	14,628,106	7, 184,382	0.0 49.1	12,323,296	12,189,307	133,989	l
640000														l
610000 620000	SITES	0	0.0 0.0	0.0	0	0 0	0.0	0	0	0.0	0	0	0	İ
640000	BUILDINGS EQUIPMENT	61,186	40.8	40.8	150,061	150,057	100.0	537,093	340,349	63.4	512,607	512,149	458	l
		1			•				· ·		*	•		
650000	OTH CAPITAL OUTLY	34,619	64.6	64.6	53,562	53,558	100.0	130,040	53,394	41.1	74,773	74,773	0	
690000	MISC.	95,806	0.0 47.1	0.0 47.1	203,623	203,614	0.0 100.0	667,133	393,743	0.0 59.0	587,380	586,922	458	ł
740000	TTL CAPITAL OUTLY	- I				•								ł
710000	DEBT SERVICE	0	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	502.400	502.400	0	
730000	INTERFUND TRANSF	390,023	100.0	100.0	390,023	390,023	100.0	503,408	503,408	100.0	503,408	503,408	0	1
739700	INTRAFUND beTw locs	0	0.0	0.0	0	0	0.0	0		0.0	0	0		l
739800	INTRAFUND - UNRES	0	0.0	0.0	100 707	0	0.0	0	0	0.0	0	0	0	
739900	INTRAFUND TRANSF	98,445	95.8	95.8	102,727	102,727	100.0	6,553	6,553	100.0	6,553	6,553	0	
740000	REALLOCATION/ADJ	0	0.0	0.0	157,286	157,286	100.0	0	0	0.0	0	0	0	l
750000	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	l
790000	CONTING/UNALLOC	0	0.0	0.0	16,326,153	0	0.0	18,992,426	0	0.0	500.064	F00.064	0	ł
	TTL OTHER	488,468	2.9	75.1	16,976,189	650,036	3.8	19,502,387	509,961	2.6	509,961	509,961		ł
	LESS INTRA/UNRES	4	0.0	0.0	0	0	0.0	0		0.0		0	0	l
TOTA	L UNRESTRICTED w/o Benefits	68,333,328	61.9	72.9	110,371,956	93,696,257	84.89	128,803,525	76,985,933	59.8	108,228,988	110,037,174	(1,808,186)	
3x0000	MISC EMPL BEN	22,376,017	73.7	73.4	30,368,194	30,489,270	>100.	22,198,014	25,852,098	>100.	35,160,081	35,229,082	(69,001)	
ТОТА	L UNRESTRICTED w/ Benefits	90,709,346	64.5	73.0	140,740,150	124,185,527	88.2	151,001,539	102,838,030	68.1	143,389,069	145,266,256	(1,877,187)	
											00	llege Projection	5 735 283	l

Expenditure	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
21,157,798	2,756,312	2.0		680,001	30,106,734
9,112,822	1,051,094	2.0			12,266,103
20,323,874	2,822,690	2.0		659,721	27,892,545
1,246,906	127,101	2.0			1,628,211
0	0				0
51,841,399	6,757,196				71,893,592
0					0
12,966,940	1,436,332	2.0			17,275,937
2,629,543	297,840	2.0			3,523,063
589,236	90,082	2.0			859,481
503,475	49,762	2.0			652,762
0	0				0
16,689,194	1,874,016				22,311,242

Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
110000	2,140,220	1,086,841	2,665,303	2,712,484	2,681,060
120000	804,235	900,053	1,032,842	1,041,216	1,140,391
130000	2,818,155	1,328,319	1,740,267	2,471,972	2,201,268
140000	174,358	195,874	96,071	124,978	82,205
190000		-	-	-	-
Total	5,936,968	3,511,088	5,534,483	6,350,650	6,104,924
210000	1,711,081	1,504,656	1,442,302	1,431,795	1,433,615
220000	380,770	291,668	320,180	305,788	307,464
230000	93,726	91,066	80,628	76,108	65,889
240000	9,286	8,233	50,403	52,808	125,825
290000		-	1,554,390	-	-
Total	2,194,863	1,895,622	3,447,904	1,866,499	1,932,793
3x0000	2,329,899	2,220,964	2,568,596	2,840,977	2,723,516

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	2,493,008	2,701,069	2,778,717	2,792,417	2,756,312
120000	948,901	1,045,547	1,050,007	1,054,977	1,051,094
130000	2,003,812	5,526,630	1,562,081	1,744,621	2,822,690
140000	67,470	332,284	141,574	98,624	127,101
190000					
Total	5,513,190	9,605,530	5,532,380	5,690,639	6,757,196
210000	1,507,663	1,459,091	1,450,091	1,385,722	1,436,332
220000	270,767	294,071	294,823 297,7		297,840
230000	59,232	39,178	82,239	90,553	90,082
240000	101,966	59,336	51,617	49,681	49,762
290000					
Total	1,939,629	1,851,676	1,878,771	1,823,669	1,874,016
3x0000	2,789,811	3,515,038	2,754,264	4,104,931	2,825,972
Expenditure	Anr	Remaining	Winter	Summer	Lotal
July - Mar	SDD **	Periods	2023	2023	Projection***
25,852,098	2,825,972	2.0	0	282,012	35,160,081

College Projection 5,735,283

District Projection 7,612,470

QUARTERLY FINANCIAL STATUS REPORT THIRD QUARTER REPORT LOS ANGELES HARBOR COLLEGE as of March 31, 2023

				202	1-2022				2022-2023							-
		С			D	E		F	1							Т
		3nd QTR	%ofYE	%ofYE	2021-2022	2021-2022	%ofYE	2022-2023	3rd QTR	% of	TOTAL	TOTAL	Difference	Expenditure	Apr	Ī
Sub GL	Description	as of 3/31/22	Budget	Expend	YE BUDGET	FY EXPEND	Budget	CUR BUDGET	as of 3/31/23	Bud	DISTRICT	COLLEGE	Coll-Dist	July - Mar	SDD **	T
		ACTUAL	(C/D)	(C/E)	FINAL	FINAL	(E/D)	as of 3/31/23	ACTUAL	(I/F)	PROJECTED	PROJECTED				I
110000	TEACHING, REG	4,589,615	71.4	68.3	6,427,443	6,723,671	>100.	7,891,890	5,194,942	65.8	7,542,980	7,671,814	(128,834)	5,194,942	712,155	
120000	NON-TCHNG, REG	2,981,992	79.3	79.5	3,762,537	3,750,565	99.7	4,180,921	2,981,922	71.3	4,004,076	3,983,002	21,074	2,981,922	340,718	
130000	TEACHING, HRLY	4,722,126	72.0	72.4	6,558,716	6,521,857	99.4	6,968,957	5,411,522	77.7	7,703,155	8,035,605	(332,450)	5,411,522	800,942	_
140000	NON-TCHNG, HRLY	481,293	90.0	89.9	535,038	535,542	>100.	585,195	299,817	51.2	445,275	539,361	(94,086)	299,817	48,486	_
190000	MISC-CERTIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0	
	TTL CERTIF SAL	12,775,025	73.9	72.9	17,283,734	17,531,636	>100.	19,626,963	13,888,203	70.8	19,695,486	20,229,782	(534,296)	13,888,203	1,902,300	_
200000	NON-CERTFCTD SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0	_
210000	CLASSIFIED, REG	4,029,415	54.2	73.7	7,433,526	5,467,555	73.6	6,675,089	4,809,644	72.1	6,426,464	6,476,464	(50,000)	4,809,644	538,940	_
220000	INSTR'L AIDE, REG	526,086	71.4	71.4	736,936	736,910	100.0	865,188	567,536	65.6	773,551	772,333	1,218	567,536	68,672	_
230000	SUB/RELIEF, UNCLSS	558,405	95.3	99.0	586,246	563,831	96.2	477,004	344,967	72.3	415,327	445,413	(30,086)	344,967	23,453	_
240000	INSTR'L AIDE, N-PERM	189,186	92.8	92.5	203,912	204,537	>100.	200,077	168,002	84.0	255,927	269,627	(13,700)	168,002	29,309	_
290000	MISC. CLASSIF SAL	0	0.0	0.0	0 000 000	6 072 833	0.0	9 247 259	0	0.0	7 974 270	7.062.027	(02.567)	5 000 440	000.074	_
420000	TTL CLASSIF SAL	5,303,093	59.2	76.1	8,960,620	6,972,832	77.8	8,217,358	5,890,149	71.7 0.0	7,871,270	7,963,837	(92,567)	5,890,149	660,374	_
440000	BOOKS	262			l			1,487	_		120		0	Main: 0"	luly ODD	_
440000 450000	INSTR'L MEDIA MAT'L	284,016	21.0 62.7	100.0	1,250 453,190	262 381,609	21.0 84.2	702,025	120 464,459	8.1 66.2	564,481	120 556,803	7,678	Major G/L 110000	July SDD 320,990	_
450000 460000	SUPPLIES BOOKSTORE	284,016	0.0	74.4 0.0	455, 190	381,609	0.0	702,025	464,459 0	0.0	504,481	000,803	7,678	120000	320,990	
490000	MISC SUPPL & BKS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	130000	368,443	
430000	TTL PRINT & SUPPL	284,278	62.6	74.4	454.440	381,871	84.0	703,512	464,579	66.0	564,601	556,923	7,678	140000	63,756	
540000	INSURANCE	0	0.0	0.0	6,000	0	0.0	6,000	0	0.0	004,001	000,020	0	190000	00,700	_
550000	UTILIT & HSKPING	1,303,268	66.8	70.1	1,949,844	1,860,162	95.4	2,344,203	1,329,784	56.7	2,052,625	2,038,918	13,707	Total	1,083,969	_
560000	CONTRACTS & RNTL	156,362	32.3	59.9	484,542	260,937	53.9	627,719	274,734	43.8	390,486	390,486	0	210000	610,427	
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	027,710	0	0.0	0	000,400	0	220000	92,154	
580000	OTHER EXPENSE	377,747	46.1	>100.	819,616	228,103	27.8	947,488	406,399	42.9	706,638	690,939	15,699	230000	61,589	
590000	MISC OTH EXP	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	240000	01,000	_
	TTL OPER EXP	1,837,376	56.4	78.2	3,260,002	2,349,203	72.1	3,925,410	2,010,917	51.2	3,149,749	3,120,343	29,406	290000		_
610000	SITES	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	Total	764,320	_
620000	BUILDINGS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	3x0000	706,567	7
640000	EQUIPMENT	305,262	45.7	52.1	668,665	585,419	87.6	436,075	255,998	58.7	288,493	288,492	1	History of the Control of the Contro		_
650000	OTH CAPITAL OUTLY	4,300	12.6	44.2	34,185	9,731	28.5	57,905	16,983	29.3	35,181	35,181	0	Major G/L	Dec SDD	•
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	110000	694,017	
	TTL CAPITAL OUTLY	309,562	44.0	52.0	702,850	595,151	84.7	493,980	272,981	55.3	323,674	323,673	1	120000	334,286	_
710000	DEBT SERVICE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	130000	675,098	
720000	TUITION TRANSFERS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	140000	6,772	
730000	INTERFUND TRANSF	274,545	100.0	100.0	274,545	274,545	100.0	165,850	165,850	100.0	345,850	345,850	0	190000		
739700	INTRAFUND beTw locs	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	Total	1,710,173	
739800	INTRAFUND - UNRES	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	210000	567,421	
739900	INTRAFUND TRANSF	210,239	97.8	97.8	214,957	214,957	100.0	142,593	142,593	100.0	142,593	142,593	0	220000	62,590	
740000	REALLOCATION/ADJ	0	0.0	0.0	53,184	53,184	100.0	0	0	0.0	0	0	0	230000	35,659	
750000	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	240000	32,773	
760000	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	290000		
790000	CONTING/UNALLOC TTL OTHER	484.784	0.0 19.1	0.0 89.3	1,995,597 2,538,283	542,686	0.0 21.4	565,665 874.108	0 308.443	0.0 35.3	488,443	488,443	0	Total	698,443	
		404,704			2,536,263			674,106	300,443		400,443	400,443	_	3x0000	835,422	_
	LESS INTRA/UNRES	-	0.0	0.0	0	0	0.0	0		0.0		0	0	Expenditure	Apr	
то	TAL UNRESTRICTED w/o Benefits	20,994,118	63.2	74.0	33,199,929	28,373,379	85.46	33,841,331	22,835,272	67.5	32,093,223	32,683,001	(589,778)	July - Mar	SDD **	Ī
3x0000	MISC EMPL BEN	6,697,039	75.2	74.3	8,906,552	9,014,315	>100.	10,544,727	7,877,833	74.7	10,685,746	10,657,377	28,369	7,877,833	904,407	
тс	OTAL UNRESTRICTED w/ Benefits	27,691,157	65.8	74.1	42,106,481	37,387,694	88.8	44,386,058	30,713,105	69.2	42,778,968	43,340,378	(561,410)			
												College Projection	1 045 680			

Expenditure	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
5,194,942	712,155	2.0		211,574	7,542,980
2,981,922	340,718	2.0			4,004,076
5,411,522	800,942	2.0		238,267	7,703,155
299,817	48,486	2.0			445,275
0	0				0
13,888,203	1,902,300				19,695,486
0	0				0
4,809,644	538,940	2.0			6,426,464
567,536	68,672	2.0			773,551
344,967	23,453	2.0			415,327
168,002	29,309	2.0			255,927
0	0				0
5,890,149	660,374				7,871,270
	July - Mar 5,194,942 2,981,922 5,411,522 299,817 0 13,888,203 0 4,809,644 567,536 344,967 168,002 0	July - Mar SDD ** 5,194,942 712,155 2,981,922 340,718 5,411,522 800,942 299,817 48,486 0 0 13,888,203 1,902,300 0 0 4,809,644 538,940 567,536 68,672 344,967 23,453 168,002 29,309 0 0	July - Mar SDD ** Periods 5,194,942 712,155 2.0 2,981,922 340,718 2.0 5,411,522 800,942 2.0 299,817 48,486 2.0 0 0 0 13,888,203 1,902,300 0 4,809,644 538,940 2.0 567,536 68,672 2.0 344,967 23,453 2.0 168,002 29,309 2.0 0 0 0	July - Mar SDD ** Periods 2023 5,194,942 712,155 2.0 2,981,922 340,718 2.0 5,411,522 800,942 2.0 299,817 48,486 2.0 0 0 0 13,888,203 1,902,300 0 4,809,644 538,940 2.0 567,536 68,672 2.0 344,967 23,453 2.0 168,002 29,309 2.0 0 0 0	July - Mar SDD ** Periods 2023 2023 5,194,942 712,155 2.0 211,574 2,981,922 340,718 2.0 238,267 5,411,522 800,942 2.0 238,267 299,817 48,486 2.0 0 13,888,203 1,902,300 0 0 4,809,644 538,940 2.0 567,536 68,672 2.0 344,967 23,453 2.0 168,002 29,309 2.0 0 0 0 0 0 0

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				-	-
Total	1,083,969	1,000,160	1,563,542	1,880,727	1,770,371
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	31,752
290000					
Total	764,320	687,944	669,296	700,860	668,153
3x0000	706,567	759,322	741,617	924,781	845,532
	, , , , , , , , , , , , , , , , , , , ,				

110000	694,017	685,401	702,210	695,223	712,155
120000	334,286	328,392	342,427	341,878	340,718
130000	675,098	1,319,796	500,374	577,321	800,942
140000	6,772	92,843	26,092	32,909	48,486
190000					
Total	1,710,173	2,426,432	1,571,103	1,647,330	1,902,300
210000	567,421	534,308	537,276	524,231	538,940
220000	62,590	62,595	62,474	62,661	68,672
230000	35,659	19,766	31,717	30,992	23,453
240000	32,773	12,564	18,814	24,879	29,309
290000					
Total	698,443	629,233	650,281	642,763	660,374
3x0000	835,422	947,484	855,801	1,264,212	904,407
Expenditure	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
7,877,833	904,407	2.0	0	94,691.54	10,685,746

Feb SDD

Mar SDD

1,607,090

District Projection

UARTERLY FINANCIAL STATUS REPORT	THIRD QUARTER REPORT
	as of March 31, 2023

LOS ANGELES MISSION COLLEGE

		T		202	1-2022		$\overline{}$		2022-2023				
		С		202	D D	E		F	LULL-LULU				
		3nd QTR	%ofYE	%ofYE	2021-2022	2021-2022	%ofYE	2022-2023	3rd QTR	% of	TOTAL	TOTAL	Difference
Sub GL	Description	as of 3/31/22	Budget	Expend	YE BUDGET	FY EXPEND	Budget	CUR BUDGET	as of 3/31/23	Bud	DISTRICT	COLLEGE	Coll-Dist
		ACTUAL	(C/D)	(C/E)	FINAL	FINAL	(E/D)	as of 3/31/23	ACTUAL	(I/F)	PROJECTED	PROJECTED	
110000	TEACHING, REG	4,099,195	58.1	61.7	7,056,342	6,644,180	94.2	7,400,016	4,218,030	57.0	6,218,566	5,994,526	224,041
120000	NON-TCHNG, REG	2,959,881	78.0	74.5	3,795,553	3,973,162	>100.	3,890,538	2,795,912	71.9	3,634,766	3,652,021	(17,255)
130000	TEACHING, HRLY	5,604,993	55.5	64.8	10,103,777	8,651,660	85.6	10,419,703	7,585,676	72.8	11,113,121	10,128,394	984,727
140000	NON-TCHNG, HRLY	352,215	>100.	62.7	170,122	561,592	>100.	335,994	443,831	>100.	571,601	661,840	(90,239)
190000	MISC-CERTIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CERTIF SAL	13,016,285	61.6	65.6	21,125,794	19,830,594	93.9	22,046,251	15,043,448	68.2	21,538,055	20,436,781	1,101,274
200000	NON-CERTFCTD SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
210000	CLASSIFIED, REG	4,599,801	77.8	74.9	5,913,809	6,137,863	>100.	6,811,087	4,899,668	71.9	6,516,669	6,325,704	190,965
220000	INSTR'L AIDE, REG	550,032	80.4	72.1	683,712	763,214	>100.	847,714	650,727	76.8	863,400	846,721	16,679
230000	SUB/RELIEF, UNCLSS	124,418	>100.	57.3	31,432	216,990	>100.	207,908	290,372	>100.	423,197	316,380	106,818
240000	INSTR'L AIDE, N-PERM	130,652	>100.	70.9	99,915	184,390	>100.	104,064	158,850	>100.	246,031	206,927	39,103
290000	MISC. CLASSIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CLASSIF SAL	5,404,902	80.3	74.0	6,728,868	7,302,457	>100.	7,970,773	5,999,617	75.3	8,049,296	7,695,731	353,565
420000	BOOKS	0	0.0	0.0	0	0	0.0	0	(10)	<100.	. 0	0	0
440000	INSTR'L MEDIA MAT'L	30,148	42.6	>100.	70,715	10,606	15.0	27,802	18,141	65.3	26,360	0	26,360
450000	SUPPLIES	41,376	39.6	81.4	104,542	50,845	48.6	101,873	53,242	52.3	67,125	59,180	7,944
460000	BOOKSTORE	0	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	0
	TTL PRINT & SUPPL	71,524	40.8	>100.	175,257	61,451	35.1	129,675	71,373	55.0	93,485	59,180	34,304
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
550000	UTILIT & HSKPING	1,073,469	62.3	73.6	1,722,171	1,457,965	84.7	2,510,031	1,662,371	66.2	2,191,495	2,191,495	0
560000	CONTRACTS & RNTL	106,001	29.9	72.0	354,565	147,161	41.5	587,571	381,184	64.9	478,052	444,293	33,759
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
580000	OTHER EXPENSE	343,390	42.3	74.5	812,631	460,808	56.7	880,109	448,077	50.9	604,003	517,224	86,779
590000	MISC OTH EXP	0	0.0	0.0	0	0	0.0	24,000	23,340	97.2	23,340	23,340	(0)
	TTL OPER EXP	1,522,861	52.7	73.7	2,889,367	2,065,934	71.5	4,001,711	2,514,972	62.8	3,296,890	3,176,352	120,538
610000	SITES	0	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	0
640000	EQUIPMENT	43,944	73.6	>100.	59,709	37,425	62.7	68,724	51,667	75.2	68,876	0	68,876
650000	OTH CAPITAL OUTLY	4,978	25.0	100.0	19,918	4,978	25.0	39,720	14,277	35.9	21,584	16,891	4,693
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CAPITAL OUTLY	48,921	61.4	>100.	79,627	42,402	53.3	108,444	65,944	60.8	90,460	16,891	73,568
710000	DEBT SERVICE	0	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	0
730000	INTERFUND TRANSF	0	0.0	0.0	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	0.0	0	0	0
739800	INTRAFUND - UNRES	0	0.0	0.0	0	0	0.0	0	0	0.0	II .	0	0
739900	INTRAFUND TRANSF	21,947	84.5	84.5	25,958	25,958	100.0	18,044	18,044	100.0	18,044	18,044	0
740000	REALLOCATION/ADJ	0	0.0	0.0	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	260	0	0.0	0	0	0
790000	CONTING/UNALLOC	0	0.0	0.0	1,599,208	0	0.0	416,460	0	0.0	0	0	0
	TTL OTHER	21,947	1.3	19.5	1,711,651	112,443	6.6	827,358	410,638	49.6	410,638	410,638	0
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0		0.0	ļ	0	0
TOTAL	UNRESTRICTED w/o Benefits	20,086,440	61.4	68.3	32,710,564	29,415,282	89.93	35,084,212	24,105,993	68.7	33,478,824	31,795,574	1,683,249
3x0000	MISC EMPL BEN	6,848,376	71.9	71.9	9,520,142	9,529,365	>100.	9,636,328	8,133,332	84.4	10,742,589	10,473,575	269,014
TOTAL	UNRESTRICTED w/ Benefits	26,934,816	63.8	69.2	42,230,706	38,944,648	92.2	44,720,540	32,239,325	72.1	44,221,413	42,269,149	1,952,264
											Colle	ge Projection	2,451,391
											Dist	rict Projection	499,127

Expenditure	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
4,218,030	666,846	2.0		0	6,218,566
2,795,912	279,618	2.0			3,634,766
7,585,676	1,220,271	2.0		461,500	11,113,121
443,831	42,590	2.0			571,601
0	0				0
15,043,448	2,209,325				21,538,055
0	0				0
4,899,668	539,000	2.0			6,516,669
650,727	70,891	2.0			863,400
290,372	44,275	2.0			423,197
158,850	29,060	2.0			246,031
0					0
5,999,617	683,226				8,049,296
-,,	,				-,-:-,
Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
	,	Aug SDD 300,234	Sep SDD 635,010	Oct SDD 632,673	
Major G/L	July SDD				Nov SDD
Major G/L 110000	July SDD 496,864	300,234	635,010	632,673	Nov SDD 636,467
Major G/L 110000 120000	July SDD 496,864 358,948	300,234 402,819	635,010 268,308	632,673 363,601	Nov SDD 636,467 317,740
Major G/L 110000 120000 130000	July SDD 496,864 358,948 689,998	300,234 402,819 567,816	635,010 268,308 777,042	632,673 363,601 1,212,602	Nov SDD 636,467 317,740 1,039,261
Major G/L 110000 120000 130000 140000	July SDD 496,864 358,948 689,998	300,234 402,819 567,816	635,010 268,308 777,042	632,673 363,601 1,212,602	Nov SDD 636,467 317,740 1,039,261
Major G/L 110000 120000 130000 140000	July SDD 496,864 358,948 689,998 35,367	300,234 402,819 567,816 20,542	635,010 268,308 777,042 64,978	632,673 363,601 1,212,602 42,878	Nov SDD 636,467 317,740 1,039,261 43,219
Major G/L 110000 120000 130000 140000 190000 Total	July SDD 496,864 358,948 689,998 35,367 1,581,177	300,234 402,819 567,816 20,542 - 1,291,412	635,010 268,308 777,042 64,978 - 1,745,338	632,673 363,601 1,212,602 42,878 - 2,251,753	Nov SDD 636,467 317,740 1,039,261 43,219 - 2,036,688
Major G/L 110000 120000 130000 140000 190000 Total 210000	July SDD 496,864 358,948 689,998 35,367 1,581,177 635,987	300,234 402,819 567,816 20,542 - 1,291,412 608,705	635,010 268,308 777,042 64,978 - 1,745,338 563,722	632,673 363,601 1,212,602 42,878 - 2,251,753 559,391	Nov SDD 636,467 317,740 1,039,261 43,219 - 2,036,688 507,325
Major G/L 110000 120000 130000 140000 190000 Total 210000 220000	July SDD 496,864 358,948 689,998 35,367 1,581,177 635,987 99,678	300,234 402,819 567,816 20,542 - 1,291,412 608,705 77,103	635,010 268,308 777,042 64,978 - 1,745,338 563,722 72,391	632,673 363,601 1,212,602 42,878 - 2,251,753 559,391 73,058	Nov SDD 636,467 317,740 1,039,261 43,219 - 2,036,688 507,325 72,391
Major G/L 110000 120000 130000 140000 190000 Total 210000 220000 230000	July SDD 496,864 358,948 689,998 35,367 1,581,177 635,987 99,678	300,234 402,819 567,816 20,542 - 1,291,412 608,705 77,103 59,618	635,010 268,308 777,042 64,978 - 1,745,338 563,722 72,391 55,086	632,673 363,601 1,212,602 42,878 - 2,251,753 559,391 73,058 43,842	Nov SDD 636,467 317,740 1,039,261 43,219 - 2,036,688 507,325 72,391 50,859
Major G/L 110000 120000 130000 140000 190000 Total 210000 220000 230000 240000	July SDD 496,864 358,948 689,998 35,367 1,581,177 635,987 99,678	300,234 402,819 567,816 20,542 - 1,291,412 608,705 77,103 59,618	635,010 268,308 777,042 64,978 - 1,745,338 563,722 72,391 55,086	632,673 363,601 1,212,602 42,878 - 2,251,753 559,391 73,058 43,842	Nov SDD 636,467 317,740 1,039,261 43,219 - 2,036,688 507,325 72,391 50,859
Major G/L 110000 120000 130000 140000 190000 Total 210000 220000 230000 240000	July SDD 496,864 358,948 689,998 35,367 1,581,177 635,987 99,678 16,956	300,234 402,819 567,816 20,542 - 1,291,412 608,705 77,103 59,618 8,886	635,010 268,308 777,042 64,978 - 1,745,338 563,722 72,391 55,086 23,978	632,673 363,601 1,212,602 42,878 - 2,251,753 559,391 73,058 43,842 25,871	Nov SDD 636,467 317,740 1,039,261 43,219 - 2,036,688 507,325 72,391 50,859 23,708
Major G/L 110000 120000 130000 140000 190000 Total 210000 220000 230000 240000 Total	July SDD 496,864 358,948 689,998 35,367 1,581,177 635,987 99,678 16,956	300,234 402,819 567,816 20,542 - 1,291,412 608,705 77,103 59,618 8,886 - 754,311	635,010 268,308 777,042 64,978 - 1,745,338 563,722 72,391 55,086 23,978 - 715,177	632,673 363,601 1,212,602 42,878 - 2,251,753 559,391 73,058 43,842 25,871 - 702,161	Nov SDD 636,467 317,740 1,039,261 43,219 - 2,036,688 507,325 72,391 50,859 23,708 - 654,283
Major G/L 110000 120000 130000 140000 190000 Total 210000 220000 230000 240000 Total	July SDD 496,864 358,948 689,998 35,367 1,581,177 635,987 99,678 16,956	300,234 402,819 567,816 20,542 - 1,291,412 608,705 77,103 59,618 8,886 - 754,311	635,010 268,308 777,042 64,978 - 1,745,338 563,722 72,391 55,086 23,978 - 715,177	632,673 363,601 1,212,602 42,878 - 2,251,753 559,391 73,058 43,842 25,871 - 702,161	Nov SDD 636,467 317,740 1,039,261 43,219 - 2,036,688 507,325 72,391 50,859 23,708 - 654,283

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	645,213	642,580	646,631	623,775	666,846
120000	288,292	290,664	262,934	278,225	279,618
130000	1,057,057	2,012,021	762,914	785,327	1,220,271
140000	116,461	54,886	37,419	49,519	42,590
190000					
Total	2,107,023	3,000,152	1,709,897	1,736,846	2,209,325
210000	531,663	528,908	539,787	507,862	539,000
220000	72,391	72,391	71,486	71,525	70,891
230000	(13,844)	26,321	39,983	34,605	44,275
240000	24,286	7,826	35,238	25,394	29,060
290000					
Total	614,497	635,446	686,494	639,386	683,226
3x0000	741,406	782,786	847,473	1,188,235	912,111
Expenditure	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
8,133,332	912,111	2.0	0	97,146	10,742,589

QUARTERLY FINANCIAL STATUS REPORT THIRD QUARTER REPORT PIERCE COLLEGE as of March 31, 2023

				20	21-2022			1	2022-2023				
		С			D	E		F	1				
		3nd QTR	%ofYE	%ofYE	2021-2022	2021-2022	%ofYE	2022-2023	3rd QTR	% of	TOTAL	TOTAL	Difference
Sub GL	Description	as of 3/31/22	Budget	Expend	YE BUDGET	FY EXPEND	Budget	CUR BUDGET	as of 3/31/23	Bud	DISTRICT	COLLEGE	Coll-Dist
		ACTUAL	(C/D)	(C/E)	FINAL	FINAL	(E/D)	as of 3/31/23	ACTUAL	(I/F)	PROJECTED	PROJECTED	
110000	TEACHING, REG	13,952,759	61.6	70.0	22,647,020	19,940,917	88.1	22,883,040	15,699,582	68.6	22,082,881	22,369,088	(286,207)
120000	NON-TCHNG, REG	5,956,268	74.3	99.5	8,020,880	5,983,270	74.6	8,454,074	6,804,922	80.5	9,221,212	8,971,294	249,918
130000	TEACHING, HRLY	9,785,349	71.7	74.0	13,650,699	13,216,923	96.8	25,617,641	11,149,941	43.5	15,737,405	15,949,988	(212,583)
140000	NON-TCHNG, HRLY	228,346	61.6	55.6	370,823	410,436	>100.	264,342	397,975	>100.	474,687	417,398	57,289
190000	MISC-CERTIF SAL	29,922,721	0.0 67.0	0.0 75.7	44,689,422	0 39,551,545	0.0	F7 240 007	0	0.0	0	47,707,768	(404 593)
	TTL CERTIF SAL						88.5	57,219,097	34,052,419	59.5	47,516,185	47,707,768	(191,583)
200000	NON-CERTFCTD SAL	0	0.0	0.0	0	0	0.0	44 440 000	0	0.0	44.504.470	40.700.004	004.507
210000 220000	CLASSIFIED, REG	7,903,117	77.8	98.7	10,161,231	8,008,291	78.8	11,142,936	8,630,372	77.5	11,564,478	10,732,881	831,597
	INSTR'L AIDE, REG	1,557,012	72.8	>100.	2,139,251	1,123,481	52.5	2,129,061	1,824,470	85.7	2,484,715	2,484,715	(0)
230000 240000	SUB/RELIEF, UNCLSS	148,514 286,312	34.4	47.7	431,292 363,810	311,218 271,829	72.2	7,515 331,013	582,132 375,890	>100.	767,410 494,710	735,208 489,128	32,202 5,582
290000	INSTR'L AIDE, N-PERM	200,312	78.7 0.0	>100. 0.0	303,610	271,029	74.7	331,013	375,690 0	>100. 0.0	494,710	409,120	5,562
290000	MISC. CLASSIF SAL TTL CLASSIF SAL	9,894,955	75.6	>100.	13,095,584	9,714,820	74.2	13,610,525	11,412,864	83.9	15,311,312	14,441,932	869,380
420000	BOOKS	9,094,955	0.0	0.0	13,093,364	9,714,620	0.0	13,610,525	11,412,004	0.0	15,311,312	14,441,932	009,300
440000	200.10	0	0.0		0	0	0.0	1,000	0		203	203	(0)
450000	INSTR'L MEDIA MAT'L	91,425		0.0	242,531	240,520		218,853	142,693	0.0	197,010	197,010	0
460000	SUPPLIES BOOKSTORE	91,425	37.7 0.0	38.0 0.0	242,551	240,520	99.2	210,033	142,093	65.2 0.0	197,010	197,010	0
490000		0	0.0		0	0	0.0		0	0.0	0	0	0
490000	MISC SUPPL & BKS TTL PRINT & SUPPL	91.425	37.7	0.0 38.0	242,531	240.520	99.2	219.853	142.693	64.9	197,213	197,213	(0)
540000	INSURANCE	91,429	0.0	0.0	242,331	0	0.0	219,655	142,093	0.0	197,213	197,213	(0)
550000	UTILIT & HSKPING	1,079,255	89.0	91.2	1,212,866	1,182,955	97.5	3,429,215	2,030,223	59.2	3,148,045	3,148,045	0
560000	CONTRACTS & RNTL	38,775	20.7	22.8	187,584	170,018	90.6	572,947	232,725	40.6	347,953	251,856	96,097
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	107,304	0	0.0	0	0	0.0	047,900	231,030	90,097
580000	OTHER EXPENSE	323,611	46.5	55.3	696,536	585,263	84.0	1,654,284	950,856	57.5	1,409,679	(1,005,735)	2,415,414
590000	MISC OTH EXP	0 323,011	0.0	0.0	090,330	0	0.0	17.804	950,850	0.0	1,409,079	(1,003,733)	2,413,414
030000	TTL OPER EXP	1,441,642	68.7	74.4	2,096,986	1,938,236	92.4	5,674,250	3,213,804	56.6	4,905,677	2,394,166	2,511,511
610000	SITES	0	0.0	0.0	0	0	0.0	0,011,200	0	0.0	0	0	0
620000	BUILDINGS	o o	0.0	0.0	Ö	0	0.0	0	0	0.0	Ö	0	Ö
640000	EQUIPMENT	2,429	61.0	61.1	3,980	3,978	99.9	549,838	89,053	16.2	290,297	168,228	122,069
650000	OTH CAPITAL OUTLY	0	0.0	0.0	1	0	0.0	30,944	0	0.0	15,720	0	15,720
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CAPITAL OUTLY	2,429	61.0	61.1	3,981	3,978	99.9	580,782	89,053	15.3	306,017	168,228	137,789
710000	DEBT SERVICE	0	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	0
730000	INTERFUND TRANSF	0	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	0
739800	INTRAFUND - UNRES	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
739900	INTRAFUND TRANSF	35,505	36.1	36.1	98,466	98,466	100.0	67,350	67,350	100.0	67,350	67,350	0
740000	REALLOCATION/ADJ	0	0.0	>100.	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	0.0	0	0	0
790000	CONTING/UNALLOC	0	0.0	0.0	1,637,688	0	0.0	998,262	0	0.0	250,000	250,000	0
	TTL OTHER	35,505	2.0	>100.	1,736,154	(1,545,167)	(89.0)	1,065,612	67,350	6.3	317,350	317,350	0
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0		0.0	0	0	0
TOTAL	UNRESTRICTED w/o Benefits	41,388,678	66.9	82.9	61,864,658	49,903,931	80.67	78,370,119	48,978,183	62.5	68,553,753	65,226,656	3,327,097
3x0000	MISC EMPL BEN	15,068,837	73.0	74.1	20,644,118	20,328,992	98.5	18,270,408	17,804,114	97.4	24,030,537	23,860,496	170,041
TOTAL	UNRESTRICTED w/ Benefits	56,457,515	68.4	80.4	82,508,776	70,232,923	85.1	96,640,527	66,782,297	69.1	92,584,290	89,087,152	3,497,138
		•							•			no Projection	7 552 275

Expenditure	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
15,699,582	2,023,779	2.0		311,963	22,082,881
6,804,922	805,430	2.0			9,221,212
11,149,941	1,653,115	2.0	0	302,125	15,737,405
397,975	25,571	2.0			474,687
0					0
34,052,419	4,507,894				47,516,185
0					0
8,630,372	978,035	2.0			11,564,478
1,824,470	220,081	2.0			2,484,715
582,132	61,759	2.0			767,410
375,890	39,607	2.0			494,710
0					0
11,412,864	1,299,483				15,311,312

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		-	-	-	-
Total	2,649,491	2,271,964	3,938,558	4,323,452	4,235,394
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		-	-	-	-
Total	1,425,437	1,272,918	1,263,946	1,328,234	1,309,942
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	1,977,971	1,964,189	2,023,779
120000	802,177	781,683	764,244	818,810	805,430
130000	1,339,943	2,885,423	1,116,471	1,178,752	1,653,115
140000	41,617	126,283	36,688	33,066	25,571
190000					
Total	4,170,995	5,755,230	3,895,374	3,994,818	4,507,894
210000	963,316	955,625	948,087	951,908	978,035
220000	205,867	214,620	215,146	213,730	220,081
230000	64,858	51,281	64,102	82,172	61,759
240000	76,682	24,917	47,175	45,841	39,607
290000					
Total	1,310,723	1,246,443	1,274,509	1,293,650	1,299,483
3x0000	1,887,422	2,260,094	1,770,487	2,844,456	2,032,386
Expenditure	Apr	Remaining	winter	Summer	Lotal
July - Mar	SDD **	Periods	2023	2023	Projection***
17,804,114	2,032,386	2.0	0	129,266	24,030,537

College Projection 7,553,375

as of March 31, 2023													
				202	1-2022				2022-2023				
		С			D	E		F	I I				
		3nd QTR	%ofYE	%ofYE	2021-2022	2021-2022	%ofYE	2022-2023	3rd QTR	% of	TOTAL	TOTAL	Difference
Sub GL	Description	as of 3/31/22	Budget		YE BUDGET	FY EXPEND	Budget	CUR BUDGET	as of 3/31/23	Bud	DISTRICT	COLLEGE	Coll-Dist
440000		ACTUAL	(C/D)	(C/E)	FINAL	FINAL	(E/D)	as of 3/31/23	ACTUAL	(I/F)	PROJECTED	PROJECTED	(04.440)
110000	TEACHING, REG	3,138,357	49.6	70.0	6,329,221	4,485,518	70.9	6,029,804	3,431,128	56.9	4,856,549	4,877,668	(21,119)
120000 130000	NON-TCHNG, REG	2,996,582 4,175,801	66.9	75.1	4,478,474 2,551,623	3,990,991 5,827,048	89.1	4,400,559 6,675,644	3,228,104 4,774,610	73.4	4,405,814 6,474,177	4,272,811 6,561,821	133,003
140000	TEACHING, HRLY NON-TCHNG, HRLY	229,204	>100. >100.	71.7 72.7	103,000	315,120	>100. >100.	217,639	271,866	71.5 >100.	344,082	497,840	(87,644) (153,758)
190000	MISC-CERTIF SAL	229,204	0.0	0.0	103,000	0 0	0.0	217,039	0	0.0	0	497,040	(133,730)
130000	TTL CERTIF SAL	10,539,944	78.3	72.1	13,462,318	14,618,676	>100.	17,323,646	11,705,708	67.6	16,080,622	16,210,140	(129,518)
200000	NON-CERTFCTD SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	(120,010)
210000	CLASSIFIED, REG	3,545,573	62.9	74.7	5,633,733	4,747,358	84.3	5,879,708	4,035,134	68.6	5,237,209	5,368,520	(131,311)
220000	INSTR'L AIDE, REG	291,264	36.2	83.7	804,856	347,975	43.2	478,592	345,632	72.2	459,669	510,071	(50,402)
230000	SUB/RELIEF, UNCLSS	10,854	6.9	8.4	158,049	129,111	81.7	180,847	311,567	>100.	416,740	292,251	124,489
240000	INSTR'L AIDE, N-PERM	107,340	>100.	>100.	0	107,226	>100.	74,499	142,758	>100.	173,483	170,686	2,797
290000	MISC. CLASSIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CLASSIF SAL	3,955,030	60.0	74.2	6,596,638	5,331,670	80.8	6,613,646	4,835,091	73.1	6,287,100	6,341,528	(54,428)
420000	BOOKS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
440000	INSTR'L MEDIA MAT'L	0	0.0	0.0	1,500	0	0.0	500	0	0.0	0	0	0
450000	SUPPLIES	47,651	26.6	85.2	179,212	55,939	31.2	310,340	16,230	5.2	86,799	69,935	16,864
460000	BOOKSTORE	0	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	0
=	TTL PRINT & SUPPL	47,651	26.4	85.2	180,712	55,939	31.0	310,840	16,230	5.2	86,799	69,935	16,864
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0.754
550000 560000	UTILIT & HSKPING	1,435,865 195,474	71.6	73.9	2,005,278 755,169	1,943,232	96.9	2,317,686 949,734	1,081,145 110,443	46.6	2,184,824 370,724	2,178,073 370,724	6,751 0
570000	CONTRACTS & RNTL LEGAL, ELECT, AUDIT	195,474	25.9 0.0	36.4 0.0	755,169	536,419 0	71.0	949,734	110,443	11.6 0.0	370,724	0	0
580000	OTHER EXPENSE	529,474	45.5	65.8	1,163,049	805,193	0.0 69.2	1,161,563	123,073	10.6	594,431	594,431	0
590000	MISC OTH EXP	0	0.0	0.0	1,103,049	003,193	0.0	1,101,303	123,073	0.0	094,431	0	0
000000	TTL OPER EXP	2,160,813	55.1	65.8	3,923,496	3,284,844	83.7	4,428,983	1,314,661	29.7	3,149,979	3,143,228	6,751
610000	SITES	0	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	0
640000	EQUIPMENT	113,060	61.1	79.6	184,935	142,106	76.8	73,102	3,631	5.0	31,028	31,028	0
650000	OTH CAPITAL OUTLY	23,168	5.9	75.5	392,985	30,681	7.8	669,791	190,196	28.4	299,148	299,148	0
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CAPITAL OUTLY	136,228	23.6	78.8	577,920	172,787	29.9	742,893	193,827	26.1	330,176	330,176	0
710000	DEBT SERVICE	0	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	0
730000	INTERFUND TRANSF	0	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	43.090	0.0	0.0		0	0.0	0	1 275	0.0	0	1 275	0
739900 740000	INTRAFUND TRANSF	43,980 0	38.4	38.4	II	114,624	100.0	1,375 0	1,375 0	100.0	1,375 0	1,375 0	0
740000 750000	REALLOCATION/ADJ LOANS/GRANTS	0	0.0 0.0	0.0	15,508 0	15,507 0	100.0		0	0.0	0	0	0
790000	CONTING/UNALLOC	0	0.0	0.0	1,132,439	0	0.0	334,844	0	0.0	1 0	0	0
730000	TTL OTHER	43,980	3.5	33.8	1,262,571	130,131	10.3	336,219	1,375	0.4	1,375	1,375	0
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0	,, ,	0.0	,,	0	0
TOTAL	UNRESTRICTED w/o Benefits	16,883,647	64.9	71.6	26,003,655	23,594,048	90.73	29,756,227	18,066,892	60.7	25,936,051	26,096,382	(160,331)
3x0000	MISC EMPL BEN	5,357,226	74.4	75.6	7,200,237	7,085,174	98.4	6,744,854	6,419,218	95.2	8,416,728	8,391,120	25,608
тота	L UNRESTRICTED w/ Benefits	22,240,873	67.0	72.5	33,203,892	30,679,223	92.4	36,501,081	24,486,111	67.1	34,352,779	34,487,502	(134,723

Expenditure	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
3,431,128	440,487	2.0		103,958	4,856,549
3,228,104	392,570	2.0			4,405,814
4,774,610	678,914	2.0	0	74,057	6,474,177
271,866	(3,784)	2.0			344,082
0	0				0
11,705,708	1,508,187				16,080,622
0	0				0
4,035,134	400,692	2.0			5,237,209
345,632	38,012	2.0			459,669
311,567	35,057	2.0			416,740
142,758	725	2.0			173,483
0	0				0
4,835,091	474,486				6,287,100
					-

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		-	-	-	-
Total	1,090,218	888,851	1,263,917	1,534,941	1,285,214
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		-	-	-	-
Total	595,647	531,792	513,394	537,097	494,741
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	436,523	447,527	440,487
120000	381,334	349,099	262,108	348,236	392,570
130000	449,714	1,219,742	379,571	361,410	678,914
140000	19,459	48,153	11,318	61,277	(3,784)
190000					
Total	1,290,412	2,035,328	1,089,520	1,218,450	1,508,187
210000	447,021	385,212	429,655	433,516	400,692
220000	1,654	15,852	38,406	38,326	38,012
230000	27,397	(40,573)	10,716	31,106	35,057
240000	21,883	47,857	25,080	12,540	725
290000					
Total	497,955	408,349	503,857	515,487	474,486
3x0000	634,901	841,407	586,809	1,003,087	690,037
Expenditure	Apr	Remaining	Winter	Summer	Lotal
July - Mar	SDD **	Periods	2023	2023	Projection***
6,419,218	690,037	2.0	0	37,472	8,416,728

		2021-2022						2022-2023											
	i	С		202	21-2022 D	E		F	ZUZZ-ZUZ3										
		3nd QTR	%ofYE	%ofYE	2021-2022	2021-2022	%ofYE	2022-2023	3rd QTR	% of	TOTAL	TOTAL	Difference	Expenditure	Apr	Remaining	Winter	Summer	Total
Sub GI	Description	as of 3/31/22	Budget	Expend	YE BUDGET	FY EXPEND	Budget	CUR BUDGET	as of 3/31/23	Bud	DISTRICT	COLLEGE	Coll-Dist	July - Mar	SDD **	Periods	2023	2023	Projection***
Oub OL	Bossipion	ACTUAL	(C/D)	(C/E)	FINAL	FINAL	(E/D)	as of 3/31/23	ACTUAL	(I/F)	PROJECTED	PROJECTED	30.1.2.00	ouly Mai	022	1 Griodo	2020	2020	1 10,000.011
110000	TEACHING, REG	10,512,407	67.2	70.6	15,632,023	14,891,110	95.3	16,668,369	11,913,405	71.5	16,894,811	16,894,811	(0)	11,913,405	1,540,256	2.0		360,638	16,894,811
	NON-TCHNG, REG	4,583,951	77.8	76.2	5,890,965	6,014,118	>100.	6,072,396	5,057,925	83.3	6,780,249	6,849,207	(68,958)	5,057,925	574,108	2.0		,	6,780,249
130000	TEACHING, HRLY	9,397,589	51.7	88.2	18,164,172	10,652,119	58.6	23,366,429	9,273,852	39.7	13,797,046	12,459,487	1,337,559	9,273,852	1,608,356	2.0		514,838	13,797,046
140000	NON-TCHNG, HRLY	167,310	>100.	73.4	135,064	227,903	>100.	389,317	327,094	84.0	392,994	422,871	(29,877)	327,094	21,967	2.0			392,994
190000	MISC-CERTIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0					0
	TTL CERTIF SAL	24,661,257	61.9	77.6	39,822,224	31,785,250	79.8	46,496,511	26,572,276	57.1	37,865,099	36,626,376	1,238,723	26,572,276	3,744,687				37,865,099
200000	NON-CERTFCTD SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0
210000	CLASSIFIED, REG	6,673,281	65.8	74.6	10,140,184	8,944,465	88.2	11,774,897	7,878,315	66.9	10,685,676	10,732,586	(46,910)	7,878,315	935,787	2.0			10,685,676
220000	INSTR'L AIDE, REG	783,454	70.6	68.5	1,109,025	1,143,585	>100.	1,649,308	1,222,175	74.1	1,619,104	1,642,124	(23,020)	1,222,175	132,310	2.0			1,619,104
	SUB/RELIEF, UNCLSS	382,672	44.6	82.3	858,334	464,938	54.2	1,067,767	715,685	67.0	963,527	974,021	(10,494)	715,685	82,614	2.0			963,527
	INSTR'L AIDE, N-PERM	55,933	39.0	91.3	143,401	61,250	42.7	134,690	67,377	50.0	83,826	81,392	2,434	67,377	449	2.0			83,826
290000	MISC. CLASSIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0					0
	TTL CLASSIF SAL	7,895,339	64.4	74.4	12,250,944	10,614,239	86.6	14,626,662	9,883,552	67.6	13,352,134	13,430,123	(77,989)	9,883,552	1,151,160				13,352,134
420000		0	0.0	0.0	1,800	0	0.0	1,338	978	73.1	3,300	3,300	0						
440000	INSTR'L MEDIA MAT'L	132,898	26.3	>100.	505,864	31,159	6.2	692,787	311,840	45.0	468,136	239,409	228,727	Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
	SUPPLIES	358,250	31.4	65.2	1,139,571	549,599	48.2	1,410,341	420,503	29.8	883,600	721,110	162,490	110000	963,489	581,984	1,514,251	1,499,117	1,511,870
	BOOKSTORE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	120000	515,240	499,455	608,191	598,787	532,685
490000	MISC SUPPL & BKS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	130000	902,244	486,300	1,014,772	1,362,960	1,208,248
	TTL PRINT & SUPPL	491,148	29.8	84.6	1,647,235	580,758	35.3	2,104,466	733,322	34.8	1,355,036	963,819	391,217	140000	18,868	14,817	9,790	40,165	12,537
	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	190000		-	-	-	-
	UTILIT & HSKPING	1,183,193	54.6	>100.	2,168,476	531,972	24.5	3,168,433	1,409,297	44.5	1,216,714	921,069	295,645	Total	2,399,841	1,582,556	3,147,002	3,501,030	3,265,341
	CONTRACTS & RNTL	131,207	23.0	48.2	570,953	272,353	47.7	1,390,731	137,420	9.9	472,353	472,353	0	210000	968,988	912,237	855,416	871,606	850,182
	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	220000	155,934	118,719	131,591	133,492	132,443
	OTHER EXPENSE	899,939	34.1	76.0	2,635,978	1,183,920	44.9	3,875,283	1,311,268	33.8	1,748,703	1,748,703	0	230000	61,138	102,585	67,573	90,596	111,440
590000	MISC OTH EXP	0	0.0	0.0	E 275 407	0	0.0	8,434,447	2,857,984	0.0	7,500	7,500	295,645	240000	1,532	1,609	1,125	13,779	12,963
610000	TTL OPER EXP	2,214,338	41.2	>100.	5,375,407	1,988,245	37.0	0,434,447		33.9	3,445,270	3,149,625	295,645	290000	1,187,592	4 425 440	1,055,705	1,109,473	4 407 020
	BUILDINGS	l 0	0.0 0.0	0.0	0	0	0.0	ا ۱	0	0.0	0	0	0	Total 3x0000	1,107,392	1,135,149 1,165,897	1,409,107	1,109,473	1,107,028 1,461,847
	LIBRARY BOOKS AND MATERIALS	١	0.0	0.0	542	١	0.0	542	0	0.0	542	542		3X0000	1,404,333	1,100,091	1,409,107	1,300,320	1,401,047
	EQUIPMENT	97,101	20.8	69.5	467,203	139,635	29.9	1,226,925	148,095	12.1	348,988	348,988	0	Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
	OTH CAPITAL OUTLY	86,718	40.9	82.6	212,205	105,023	49.5	364,451	11,343	3.1	272,465	272,465	0	110000	1,576,560	1,529,549	1,572,388	1,540,578	1,540,256
690000		00,710	0.0	0.0	212,203	103,023	0.0	304,431	11,343	0.0	272,403	272,403	0	120000	594,472	513,119	567,808	529,690	574,108
030000	TTL CAPITAL OUTLY	183,819	27.0	75.1	679,950	244,659	36.0	1,591,918	159,438	10.0	621,995	621,995	0	130000	1,188,629	2,891,090	1,044,299	1,064,207	1,608,356
710000	DEBT SERVICE	0	0.0	0.0	0.0,000	0	0.0	0	0	0.0	0_1,000	0	0	140000	34,131	98,668	33,953	34,215	21,967
	TUITION TRANSFERS	l o	0.0	0.0	0	0	0.0		0	0.0	0	0	0	190000	01,101	00,000	00,000	01,210	21,001
	INTERFUND TRANSF	38,889	100.0	100.0	38,889	38,889	100.0	494,923	494,923	100.0	494,923	494,923	0	Total	3,393,792	5,032,427	3,218,448	3,168,689	3,744,687
	INTRAFUND beTw locs	00,000	0.0	0.0	0	00,000	0.0	0	0	0.0	0	0	0	210000	860,421	876,124	858,326	898,541	935,787
	INTRAFUND - UNRES	0	0.0	0.0	0	0	0.0		0	0.0	0	0		220000	131,525	132,741	132,483	132,462	132,310
	INTRAFUND TRANSF	28,792	37.5	37.5	76,704	76,704	100.0	47,145	47,145	100.0	47,145	25,000	22,145	230000	93,756	59,401	97,615	85,295	82,614
	REALLOCATION/ADJ	0	0.0	0.0	289,051	289,050	100.0	0	0	0.0	0	0	0	240000	10,799	9,405	9,698	2,976	449
	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	290000	,	-,	-,2	_, 0	
	CONTING/UNALLOC	0	0.0	0.0	2,932,629	0	0.0	1,738,597	1,512	0.1	1,512	0	1,512	Total	1,096,502	1,077,672	1,098,122	1,119,274	1,151,160
	TTL OTHER	67,681	2.0	16.7	3,337,273	404,643	12.1	2,280,665	543,580	23.8	7	519,923	23,657	3x0000	1,522,901	1,840,561	1,532,907	2,046,926	1,677,396
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0		0.0	0	0	0		, ,	, -,	, ,	, -,-	, , , , , , , , , , , , , , , , , , , ,
						 	_	┡						Expenditure	Anr	Remaining	Winter	Summer	Lotal
TOTAL	UNRESTRICTED w/o Benefits	35,513,582	56.3	77.9	63,113,033	45,617,793	72.28	75,534,669	40,750,151	53.9	56,911,329	55,311,861	1,871,255	July - Mar	SDD **	Periods	2023	2023	Projection***
3x0000	MISC EMPL BEN	11,813,554	77.7	77.9	15,198,877	15,163,072	99.8	13,837,243	14,193,712	>100.	19,410,189	19,368,372	41,817	14,193,712	1,677,396	2.0	0	184,288	19,410,189
TOTAL	UNRESTRICTED w/ Benefits	47,327,136	60.4	77.9	78,311,910	60,780,866	77.6	89,371,912	54,943,863	61.5	76,321,518	74,680,233	1,641,285						

College Projection \$14,691,679

Projected income adjustment \$(292,343)
Updated College Projection \$14,399,336

District Projection \$ 13,050,394

	ds of march 51, 2025																		
				20	21-2022				2022-2023										
		С			D	E		F	I										
		3nd QTR	%ofYE	%ofYE	2021-2022	2021-2022	%ofYE	2022-2023	3rd QTR	% of	TOTAL	TOTAL	Difference	Expenditure	Apr	Remaining	Winter	Summer	Total
Sub GL	Description	as of 3/31/22	Budget	Expend	YE BUDGET	FY EXPEND	Budget	CUR BUDGET	as of 3/31/23	Bud	DISTRICT	COLLEGE	Coll-Dist	July - Mar	SDD **	Periods	2023	2023	Projection***
		ACTUAL	(C/D)	(C/E)	FINAL	FINAL	(E/D)	as of 3/31/23	ACTUAL	(I/F)	PROJECTED	PROJECTED							
110000	TEACHING, REG	10,709,204	73.3	70.5	14,617,835	15,181,541	>100.	17,583,423	11,495,861	65.4	16,371,800	16,294,808	76,992	11,495,861	1,542,617	2.0		248,088	16,371,800
120000	NON-TCHNG, REG	4,747,883	75.8	75.1	6,260,894	6,319,191	>100.	6,489,430	4,678,407	72.1	6,228,416	6,260,698	(32,282)	4,678,407	516,670	2.0			6,228,416
130000	TEACHING, HRLY	9,437,012	65.5	74.3	14,398,760	12,709,127	88.3	16,976,344	11,988,769	70.6	16,875,028	17,053,284	(178,256)	11,988,769	1,855,068	2.0		377,797	16,875,028
140000	NON-TCHNG, HRLY	472,482	>100.	89.9	460,923	525,469	>100.	773,648	540,393	69.9	689,022	690,230	(1,208)	540,393	49,543	2.0			689,022
190000	MISC-CERTIF SAL	25,366,580	0.0	0.0	35,738,412	34,735,329	0.0	41,822,845	28,703,430	0.0	40,164,265	40,299,020	(134,755)	0 700 400	0				0
200000	TTL CERTIF SAL	25,366,560	71.0	73.0	35,736,412	0	97.2	41,022,045	20,703,430	68.6	40,104,205	40,299,020	(134,733)	28,703,430	3,963,898				40,164,265
210000	NON-CERTFCTD SAL CLASSIFIED, REG	6,326,588	0.0 67.3	0.0 72.8	9,394,662	8,695,910	0.0 92.6	10,423,258	7,445,258	0.0 71.4	10,045,327	10,007,861	37,466	7,445,258	0 866.689	2.0			10,045,327
220000	INSTR'L AIDE, REG	1,012,797	61.1	72.0 72.1	1,658,746	1,405,326	84.7	1,679,237	1,093,122	65.1	1,454,583	1,467,135	(12,552)	1,093,122	120,487	2.0			1,454,583
230000	SUB/RELIEF, UNCLSS	319,610	>100.	>100.	274,918	280,520	>100.	314,876	607,864	>100.1	588,010	474,032	113,978	607.864	(119.854)	2.0			588,010
240000	INSTR'L AIDE, N-PERM	270,088	74.2		364,101	336,425	92.4	574,509	276,220	48.1	367,661	389,263	(21,602)	276,220	30,480	2.0			367,661
290000	MISC. CLASSIF SAL	270,000	0.0	80.3 0.0	304,101	330,423	0.0	374,309	270,220	0.0	307,001	309,203	(21,002)	0	30,460	2.0			307,001
230000	TTL CLASSIF SAL	7,929,084	67.8	74.0	11,692,427	10,718,181	91.7	12,991,880	9,422,464	72.5	12,455,581	12,338,291	117,290	9,422,464	897.803				12,455,581
420000	BOOKS	985	11.3	100.0	8,697	985	11.3	1,500	0	0.0	0	0	0	Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
440000	INSTR'L MEDIA MAT'L	5,920	48.5	>100.0	12,207	0	0.0	13,580	710	5.2	13,363	ا ۱	13,363	110000	816,132	439,430	1,499,122	1,510,597	1,490,983
450000	SUPPLIES	450,448	56.8	75.4	793,095	597,476	75.3	723,478	301,559	41.7	557,404	557,404	0	120000	476,034	630,698	630,944	572,288	609,810
460000	BOOKSTORE	130,440	0.0	0.0	7 33,033	0 0	0.0	125,470	0	0.0	007,404	0	0	130000	969,105	519,807	1,173,703	1,777,739	1,485,421
490000	MISC SUPPL & BKS	0	0.0	0.0	l ő	ľ	0.0	0	ľ	0.0	J 0	ا م	0	140000	111,123	17,928	24,836	50,960	45,050
400000	TTL PRINT & SUPPL	457,353	56.2	76.4	813,999	598,461	73.5	738,558	302,269	40.9	570,767	557,404	13,363	190000	111,120	-	24,000	-	
540000	INSURANCE	1,423	100.0	100.0	1,423	1,423	100.0	1,423	1,423	100.0	1,423	1,423	0	Total	2,372,395	1,607,863	3,328,604	3,911,585	3,631,263
550000	UTILIT & HSKPING	1,573,828	62.2	65.8	2,528,453	2,391,293	94.6	2,841,324	2,105,961	74.1	3,146,026	3,146,026	0	210000	980,549	942,949	846,207	806,750	833,292
560000	CONTRACTS & RNTL	221,523	32.8	72.8	674,461	304,417	45.1	611,714	160,710	26.3	367,870	367,870	0	220000	158,985	129,236	132,236	123,033	123,231
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	230000	45,876	45,011	95,512	96,548	91,571
580000	OTHER EXPENSE	202,682	9.5	32.7	2,140,686	619,440	28.9	2,827,347	951,523	33.7	2,002,794	1,454,203	548,591	240000	6,298	13,855	2,448	68,634	59,441
590000	MISC OTH EXP	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	290000	•	-	-	-	-
	TTL OPER EXP	1,999,456	37.4	60.3	5,345,023	3,316,574	62.0	6,281,808	3,219,616	51.3	5,518,112	4,969,521	548,591	Total	1,191,708	1,131,051	1,076,402	1,094,966	1,107,535
610000	SITES	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	3x0000	1,437,634	951,451	1,497,309	1,597,231	1,578,400
620000	BUILDINGS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0						•
640000	EQUIPMENT	17,516	13.9	73.9	125,846	23,714	18.8	202,869	126,544	62.4	137,846	137,846	0	Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
650000	OTH CAPITAL OUTLY	6,131	34.3	46.7	17,856	13,138	73.6	17,794	7,250	40.7	13,138	13,138	0	110000	1,511,227	1,490,586	1,511,237	1,496,665	1,542,617
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	120000	609,398	603,026	592,465	(103,674)	516,670
	TTL CAPITAL OUTLY	23,647	16.5	64.2	143,702	36,853	25.6	220,663	133,794	60.6	150,984	150,984	0	130000	1,502,334	3,115,339	1,063,490	1,061,531	1,855,068
710000	DEBT SERVICE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	140000	42,235	34,701	145,203	54,287	49,543
720000	TUITION TRANSFERS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	190000					
730000	INTERFUND TRANSF	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	Total	3,665,194	5,243,652	3,312,396	2,508,809	3,963,898
739700	INTRAFUND beTw locs	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	210000	855,994	891,416	798,106	759,849	866,689
739800	INTRAFUND - UNRES	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	220000	122,303	118,587	120,553	120,849	120,487
739900	INTRAFUND TRANSF	535,328	>100.	>100.	440,845	440,845	100.0	643,271	643,271	100.0	643,271	513,271	130,000	230000	104,472	53,726	78,694	79,411	(119,854)
740000	REALLOCATION/ADJ	0	0.0	0.0	75,315	75,315	100.0	0	0	0.0	0	0	0	240000	48,156	20,478	25,157	30,847	30,480
750000	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	290000					
790000	CONTING/UNALLOC	525 222	0.0	0.0	10,930,045	0	0.0	7,926,917	642.074	0.0	0	540.074	0	Total	1,130,925	1,084,207	1,022,511	990,956	897,803
	TTL OTHER	535,328	4.7	>100.	11,446,205	516,160	4.5	8,570,188	643,271	7.5	643,271	l -	130,000	3x0000	1,577,766	1,924,488	1,566,828	2,009,384	1,580,754
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0		0.0		0	0	Expenditure I	Apr	Remaining I	Winter	Summer	Lotal
тота	L UNRESTRICTED w/o Benefits	36,311,448	55.7	72.7	65,179,768	49,921,558	76.59	70,625,942	42,424,844	60.1	59,502,981	58,828,492	674,489	July - Mar	SDD **	Periods	2023	2023	Projection***
3x0000	MISC EMPL BEN	11,893,100	93.2	74.2	12,756,454	16,019,456	>100.	13,536,944	14,168,227	>100.	19,042,238	18,707,665	334,573	14,168,227	1,580,754	2.0	0	131,748.76	19,042,238
тоти	AL UNRESTRICTED w/ Benefits	48,204,548	61.9	73.1	77,936,222	65,941,014	84.6	84,162,886	56,593,071	67.2	78,545,219	77,536,157	1,009,062			•	•		

College Projection \$6,626,729 District Projection \$ 5,617,667

Unrestricted funds may include: 10009, 10031, 10032, 10033, 10043, 10047, 10059, 10010, 10104, 10106, 10107, 10118, 10114, 10117, 10118, 10119, 10120, 10199, 10205, 10206, 10207, 10208, 10209, 10211, 10212, 10214, 10215, 10216, 10217, 10218, 10219, 10220, 10999

		2021-2022						2022-2023					
		С		202	1-2022 D	E		F	2022-2023				
		3nd QTR	%ofYE	%ofYE	2021-2022	2021-2022	%ofYE	2022-2023	3rd QTR	% of	TOTAL	TOTAL	Difference
Sub GL	Description	as of 3/31/22	Budget	Expend	YE BUDGET	FY EXPEND	Budget	CUR BUDGET	as of 3/31/23	Bud	DISTRICT	COLLEGE	Coll-Dist
Sub GL	Description	ACTUAL	(C/D)	(C/E)	FINAL	FINAL	(E/D)	as of 3/31/23	ACTUAL	(I/F)	PROJECTED	PROJECTED	OOII-Dist
110000	TEACHING, REG	5,924,196	68.0	68.6	8,708,860	8,631,591	99.1	9,379,861	6,627,290	70.7	9,404,216	9,373,576	30,641
120000	NON-TCHNG, REG	2,261,786	74.8	74.8	3,024,698	3,024,685	100.0	4,002,028	2,954,026	73.8	3,745,195	3,746,329	(1,135)
130000	TEACHING, HRLY	7,513,431	69.8	71.1	10,762,096	10,560,395	98.1	10,539,806	7,513,938	71.3	10,759,240	10,790,522	(31,282)
140000	NON-TCHNG, HRLY	482,064	75.6	75.7	637,230	637,213	100.0	366,139	569,781	>100.	765,196	653,156	112,040
190000	MISC-CERTIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CERTIF SAL	16,181,476	70.0	70.8	23,132,884	22,853,883	98.8	24,287,834	17,665,035	72.7	24,673,847	24,563,583	110,265
200000	NON-CERTFCTD SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
210000	CLASSIFIED, REG	4,986,195	73.5	73.5	6,780,613	6,780,600	100.0	7.851.613	5,295,803	67.4	6,934,146	7,050,948	(116,802)
220000	INSTR'L AIDE, REG	600,448	75.1	75.1	799,922	799,917	100.0	977,074	730,039	74.7	963,468	968,941	(5,473)
230000	SUB/RELIEF, UNCLSS	221,924	>100.	>100.	167,929	156,317	93.1	401,450	148,496	37.0		247,667	(38,180)
240000	INSTR'L AIDE, N-PERM	194,435	83.6	84.7	232,477	229,614	98.8	251,580	278,040	>100.	360,741	342,113	18,628
290000	MISC. CLASSIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CLASSIF SAL	6,003,002	75.2	75.4	7,980,941	7,966,448	99.8	9,481,717	6,452,379	68.1	8,467,842	8,609,669	(141,827)
420000	BOOKS	0	0.0	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	0	0
450000	SUPPLIES	147,836	65.3	66.1	226,361	223,712	98.8	447,325	163,816	36.6	220,396	220,396	0
460000	BOOKSTORE	0	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	0
	TTL PRINT & SUPPL	147,836	65.3	66.1	226,361	223,712	98.8	447,325	163,816	36.6	220,396	220,396	0
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
550000	UTILIT & HSKPING	1,269,110	71.6	71.6	1,771,764	1,771,625	100.0	2,107,151	1,197,439	56.8	2,060,855	1,808,151	252,704
560000	CONTRACTS & RNTL	421,811	44.7	44.7	944,265	944,261	100.0	1,318,994	291,081	22.1	893,975	791,837	102,138
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
580000	OTHER EXPENSE	149,118	32.3	75.8	461,610	196,625	42.6	1,915,385	55,434	2.9	211,752	196,625	15,127
590000	MISC OTH EXP	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL OPER EXP	1,840,038	57.9	63.2	3,177,639	2,912,511	91.7	5,341,530	1,543,954	28.9	3,166,582	2,796,613	369,969
610000	SITES	0	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	0
640000	EQUIPMENT	14,918	44.6	44.6	33,458	33,456	100.0	157,784	61,832	39.2	117,802	117,802	0
650000	OTH CAPITAL OUTLY	4,506	100.0	>100.	4,507	4,506	100.0	5,001	1,439	28.8	5,001	5,001	0
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CAPITAL OUTLY	19,424	51.2	51.2	37,965	37,962	100.0	162,785	63,271	38.9	122,803	122,803	0
710000	DEBT SERVICE	0	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	0
730000	INTERFUND TRANSF	0	0.0	0.0	215,718	215,718	100.0	0	0	0.0	215,718	215,718	0
739700	INTRAFUND beTw locs	0	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	II .	0	0
739900	INTRAFUND TRANSF	94,284	99.9	99.9	94,350	94,350	100.0	2,694	2,694	100.0	2,694	2,694	0
740000	REALLOCATION/ADJ	0	0.0	0.0	56,691	56,690	100.0	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	0
790000	CONTING/UNALLOC		0.0	0.0	1,392,185	0	0.0	693,753		0.0	0	0	0
	TTL OTHER	94,284	5.4	25.7	1,758,944	366,758	20.9	696,447	2,694	0.4	218,412	218,412	0
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0		0.0		0	0
TOTA	L UNRESTRICTED w/o Benefits	24,286,061	66.9	70.7	36,314,734	34,361,274	94.62	40,417,638	25,891,148	64.1	36,869,882	36,531,476	338,407
3x0000	MISC EMPL BEN	7,911,462	73.6	73.7	10,742,803	10,741,855	100.0	8,373,706	9,077,358	>100.	12,146,181	12,125,618	20,563
тотл	AL UNRESTRICTED w/ Benefits	32,197,523	68.4	71.4	47,057,537	45,103,129	95.8	48,791,344	34,968,506	71.7	49,016,064	48,657,094	358,970
												College Projection	134.250

Expenditure	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
6,627,290	857,309	2.0		205,000	9,404,216
2,954,026	155,443	2.0			3,745,195
7,513,938	1,215,293	2.0		380,000	10,759,240
569,781	65,139	2.0			765,196
0	0				-
17,665,035	2,293,184				24,673,847
0	0				-
5,295,803	546,114	2.0			6,934,146
730,039	77,809	2.0			963,468
148,496	20,330	2.0			209,487
278,040	27,567	2.0			360,741
0	0	·			-
6,452,379	671,821				8,467,842

Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
110000	621,009	382,986	870,620	843,657	813,085
120000	322,079	341,127	450,808	442,942	442,393
130000	803,833	683,064	634,840	996,985	849,584
140000	52,589	86,052	71,160	29,304	48,177
190000	-		-	-	-
Total	1,799,510	1,493,228	2,027,427	2,312,889	2,153,239
210000	710,446	624,183	583,261	585,608	594,180
220000	104,998	81,989	73,350	88,118	84,500
230000	34,609	52,394	54,448	47,283	33,322
240000	9,534	5,692	31,931	54,415	48,630
290000	-		-	-	-
Total	859,587	764,258	742,990	775,424	760,632
3x0000	1,106,613	857,830	679,385	1,024,646	971,861
Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	886,352	852,048	822,906	912,067	857,309
120000	397,314	331,204	(42,115)	337,432	155,443
130000	864,988	1,808,654	622,496	637,224	1,215,293
140000	132,946	52,870	51,695	60,529	65,139
190000					
Total	2,281,600	3,044,777	1,454,982	1,947,252	2,293,184
210000	612,084	606,785	616,777	513,935	546,114
220000	84,440	84,531	84,617	77,198	77,809
230000	19,610	27,471	12,762	42,216	20,330
240000	64,213	18,287	11,041	34,815	27,567
290000					
Total	780,347	737,074	725,196	668,162	671,821
3x0000	994,700	1,179,284	843,847	1,474,967	981,893
Expenditure	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
9,077,358	981,893	2.0	0	123,143	12,146,181

College Projection 134,250

Projected add'l income 489,369

Updated College Projection 623,619

District Projection (224,7

as of March 31, 2023														
		2021-2022					2022-2023							
		С			D	E		F	I					
		3nd QTR	%ofYE	%ofYE	2021-2022	2021-2022	%ofYE	2022-2023	3rd QTR	% of	TOTAL	TOTAL	Difference	
Sub GL	Description	as of 3/31/22	Budget	Expend	YE BUDGET	FY EXPEND	Budget	CUR BUDGET	as of 3/31/23	Bud	BUDGET DEPT	ACCT DEPT	Acct-Budget	
		ACTUAL	(C/D)	(C/E)	FINAL	FINAL	(E/D)	as of 3/31/23	ACTUAL	(I/F)	PROJECTED	PROJECTED]
110000	TEACHING, REG	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	1
120000	NON-TCHNG, REG	1,790,034	88.9	79.9	2,012,989	2,239,329	>100.	2,281,501	1,973,066	86.5	2,590,162	2,749,085	(158,923)	
130000	TEACHING, HRLY	77,748	>100.	>100.	0	12,710	>100.	0	19,315	>100.	12,710	0	12,710	l
140000	NON-TCHNG, HRLY	39,900	>100.	>100.	0	9,042	>100.	0	(1,628)	<100.	9,042	0	9,042	l
190000	MISC-CERTIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	
	TTL CERTIF SAL	1,907,682	94.8	84.4	2,012,989	2,261,081	>100.	2,281,501	1,990,754	87.3	2,611,915	2,749,085	(137,170)	
200000	NON-CERTFCTD SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	
210000	CLASSIFIED, REG	19,720,257	73.3	73.9	26,911,224	26,679,197	99.1	29,702,256	21,559,973	72.6	29,057,449	28,623,705	433,744	l
220000	INSTR'L AIDE, REG	0	0.0	0.0	0	0	0.0	0	134	>100.	134	0	134	l
230000	SUB/RELIEF, UNCLSS	446,782	59.8	68.4	746,629	653,540	87.5	383,275	615,334	>100.	755,717	817,859	(62,142)	
240000	INSTR'L AIDE, N-PERM	2,357	>100.	67.8	0	3,477	>100.	0	798	>100.	3,477	0	3,477	ı
290000	MISC. CLASSIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	
	TTL CLASSIF SAL	20,169,396	72.9	73.8	27,657,853	27,336,214	98.8	30,085,531	22,176,240	73.7	29,816,778	29,441,564	375,214	Г
420000	BOOKS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	Ī
440000	INSTR'L MEDIA MAT'L	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	ı
450000	SUPPLIES	80,346	17.9	40.6	449,277	197,737	44.0	417,924	215,857	51.6	350,000	350,000	0	ı
460000	BOOKSTORE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	l
490000	MISC SUPPL & BKS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	l
	TTL PRINT & SUPPL	80,346	17.9	40.6	449,277	197,737	44.0	417,924	215,857	51.6	350,000	350,000	0	ĺ
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	1
550000	UTILIT & HSKPING	97,196	49.8	65.6	195,151	148,242	76.0	261,525	98,118	37.5	160,811	136,000	24,811	l
560000	CONTRACTS & RNTL	245,450	18.3	45.6	1,338,659	537,884	40.2	1,845,590	514,099	27.9	1,227,437	1,227,437	0	ı
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	59,693	27,260	45.7	70,577	0	0.0	75,577	75,577	0	ı
580000	OTHER EXPENSE	1,695,922	55.1	74.2	3,076,965	2,286,592	74.3	3,969,452	2,058,556	51.9	3,319,647	3,000,000	319,647	ı
590000	MISC OTH EXP	0	0.0	0.0	13,000	0	0.0	7,000	0	0.0	13,000	13,000	0	
	TTL OPER EXP	2,038,568	43.5	68.0	4,683,468	2,999,978	64.1	6,154,144	2,670,774	43.4	4,796,472	4,452,014	344,458	
610000	SITES	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	1
620000	BUILDINGS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	ı
640000	EQUIPMENT	13,777	4.3	12.6	321,731	109,730	34.1	444,813	118,608	26.7	398,870	150,000	248,870	ı
650000	OTH CAPITAL OUTLY	49,570	52.4	77.7	94,560	63,808	67.5	120,365	55,594	46.2	117,029	100,000	17,029	ı
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	1
	TTL CAPITAL OUTLY	63,347	15.2	36.5	416,291	173,538	41.7	565,178	174,202	30.8	515,899	250,000	265,899]
710000	DEBT SERVICE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	l
720000	TUITION TRANSFERS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	l
730000	INTERFUND TRANSF	0	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	0	l
739800	INTRAFUND - UNRES	0	0.0	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	0	0	ı
740000	REALLOCATION/ADJ	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	l
750000	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	
790000	CONTING/UNALLOC	0	0.0	0.0	1,833,273	0	0.0	2,431,299	0	0.0	0	0	0	1
	TTL OTHER	0	0.0	0.0	1,833,273	0	0.0	2,431,299	0	0.0	0	0	0	
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0		0.0		0	0]
TOTAL	UNRESTRICTED w/o Benefits	24,259,339	65.5	73.6	37,053,151	32,968,548	88.98	41,935,577	27,227,826	64.9	38,091,064	37,242,663	848,401	1
3x0000	MISC EMPL BEN	11,189,802	79.3	76.1	14,110,279	14,712,721	>100.	14,688,621	13,877,431	94.5	18,430,369	18,336,000	94,369	
ТОТА	L UNRESTRICTED w/ Benefits	35,449,141	69.3	74.3	51,163,430	47,681,269	93.2	56,624,198	41,105,257	72.6	56,521,433	55,578,663	942,770	Ì
		1			II.			II.				1	0	4

0					0
22,176,240	2,545,953				29,814,098.84
Major G/L	July SDD	Aug SDD	Sep SDD	Oct SDD	Nov SDD
110000	-	-	-	-	-
120000	188,779	251,859	224,677	266,945	260,589
130000		1,000	6,166	(3,448)	3,248
140000	4,476	293	12,854	(17,623)	
190000	-	-	-	-	
Total	193,255	253,152	243,697	245,874	263,837
210000	2,724,185	2,530,329	2,367,314	2,376,890	2,356,328
220000	134				
230000	40,649	364,337	60,632	83,278	68,683
240000	168		98		201
290000	-	-	-	-	
Total	2,765,136	2,894,666	2,428,044	2,460,168	2,425,211
3x0000	1,938,567	1,380,129	1,306,088	1,490,420	1,308,158

Expenditure

July - Mar

1,973,066

1,990,754

21,559,973

615,334

798

19,315

Apr

SDD **

205,699

2,499,159

46,794

Remaining

Periods

2.0

2.0

2.0

2.0

2.0

2.0

2.0

Winter

2023

Summer

2023

Total

Projection***

2,590,162

2,590,162

29,057,449

134

798

755,717

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	-	-	-	-	-
120000	250,047	229,718	159,948	140,505	205,699
130000	3,248	3,248	3,248	2,605	(2,605)
140000					
190000					
Total	253,295	232,966	163,196	143,109	203,094
210000	2,344,551	2,404,582	2,432,044	2,477,310	2,499,159
220000					
230000	59,033	65,884	56,326	65,711	46,794
240000	499				
290000					
Total	2,404,083	2,470,466	2,488,371	2,543,022	2,545,953
3x0000	1,295,328	2,009,402	1,236,456	2,085,087	1,517,646
Expenditure	Anr	Kemaining	vvinter	Summer	LOTAL
July - Mar	SDD **	Periods	Winter	Summer	Projection***
13,877,431	1,517,646	2.0		0	18,430,369

Acct Dept Projection 1,045,535

Budget Dept Projection 102,765

Proposed 2023-24 DBC/ECDBC Meeting Dates

Board Meeting	DBC	Committee Meeting	ECDBC
July 5, 2023	July 12, 2023	No Meeting	July 25, 2023
August 2, 2023	August 9, 2023	August 16, 2023	August 22, 2023
September 6, 2023	September 13, 2023	September 20, 2023	September 26, 2023
October 4, 2023	October 11, 2023	October 18, 2023	October 24, 2023
November 1, 2023	November 8, 2023	November 15, 2023	November 28, 2023
December 13, 2023	December 6, 2023	No Meeting	December 19, 2023
*January 3, 2024	January 10, 2024	*January 17, 2024	January 23, 2024
*February 7, 2024	February 14, 2024	*February 21, 2024	February 27, 2024
*March 6, 2024	March 13, 2024	*March 20, 2024	March 26, 2024
*April 3, 2024	April 10, 2024	*April 17, 2024	April 23, 2024
*May 1, 2024	May 8, 2024	*May 15, 2024	May 28, 2024
*June 5, 2024	June 12, 2024	*June 19, 2024	June 25, 2024

^{*}projected dates, Board has not approved yet.

DBC Estimate of LACCD Fall 2023 Required Hires

(As of June 12, 2023)

<u>Line</u>		<u>Total</u>
1	Fall 22 FON Report FTEF *	1475.0
2	2022 "Late" Separations applied to Fall 22 FON^	20.0
3	Rough Estimate of 2023 "Early" Separations ^^	30.0
4	Fall 23 FTEF Adjusted for Estimated Separations (Line 1 - Lines 2 & 3)	1425.0
5	Total Fall 23 FON Estimated Compliance FTEF with ECA**	1,646.8
6	Total Projected Amount of FTEF Under Projected Fall 23 FON (Line 7 - Line 6)	221.8
7	Initial Estimate of Hires by College to Meet Projected Fall 23 Compliance Amount (Rounded to Whole Number)	93.0
8	Additional Estimated Hires to Meet Estimated ECA Fall 23 FON Compliance Amount - Rounded to Whole Number (Line 6 minus Line 7)	129.0
9	Total Estimated Hires By College to Meet Projected Fall 23 Compliance Amount - Rounded to Whole Number (Line 7 + Line 8)	222.0
10	Spring 23 Hires and Fall 23 Hires/NOIs Provided to HR/ARU As of June 12, 2023 ¥	172.0
11	Fall 23 Additional Hires/NOis Needed to Meet Estimated Compliance FON (Line 9 - Line 10)	50.0

Note:

Largest Fall 23 compliance FON can be is equal to Fall 23 Advance amount. Amoint reflects Fall 23 FON Advnace Amount

^{*} Amount provided to the State in Fall 22 FON report. Includes about 7.3 reassigned FTEF as the District Office which was allocated to the Colleges.

^{**} Per the CFO/Budget Office, LACCD will participate in the emergency conditions for 2022-23.

[^] Late Separations included in Fall 22 FON Compliance Report submitted to State.

^{^^} Based on rough estimate of prior years. Currnetly only about 15 Early Faculty Separations. Working with Colleges to verify all Early Separations correctly accounted for.

Y Includes 4 Late Fall 22 Hires and 23 Spring/Fall 23 Hires for Total of 27 Hires.