

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

Academic Senate

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

L.A. Faculty Guild

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

Unions/Association

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

College Presidents

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

Student Trustee Rep

* DBC CO-chairs

** Interim

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	

- **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.
- **2023-24 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

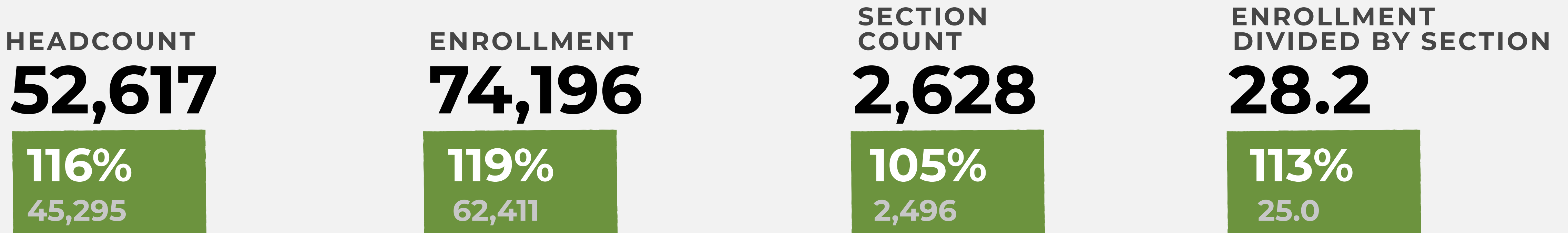


LACCD Enrollment Update

SUMMER 2023 TO SUMMER 2022 COMPARISONS

DAY -0 - RELATIVE TO THE BEGINNING OF INSTRUCTION

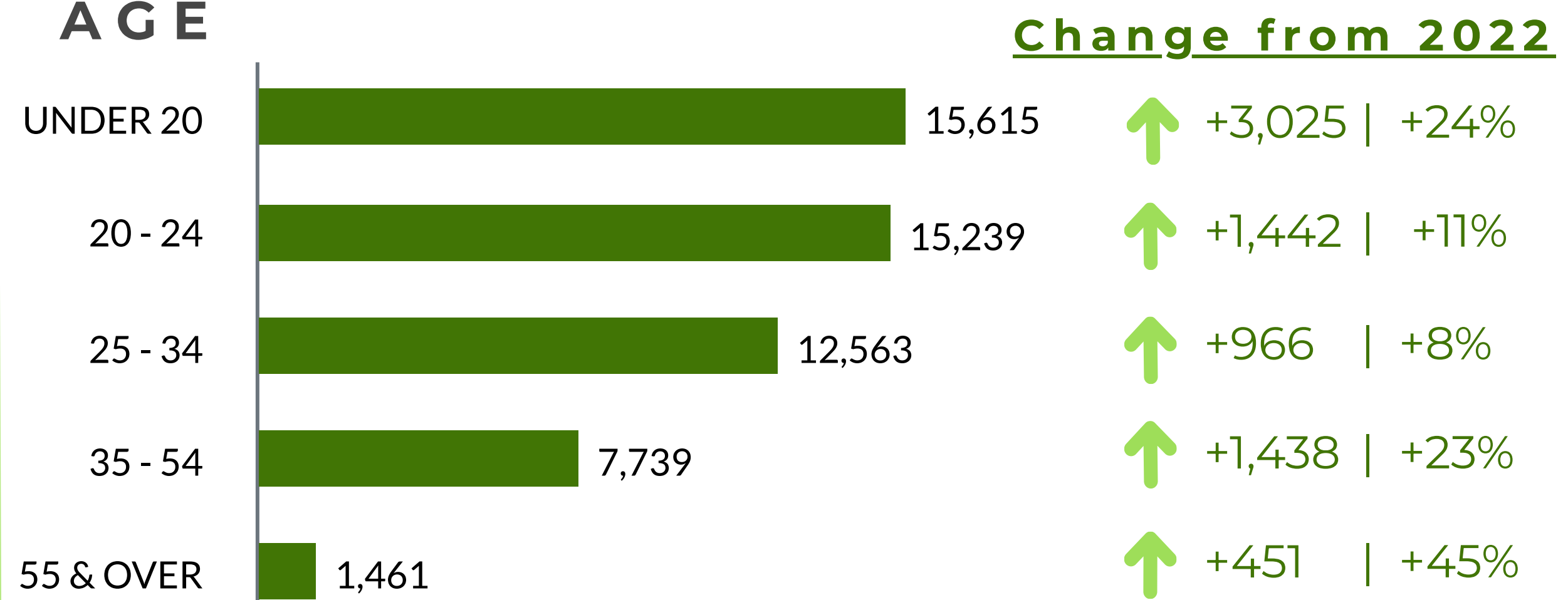
Relative Day Comparisons for Day -0, comparing Summer 2023 (Monday, June 12, 2023) to Summer 2022 (Monday, June 13, 2022). Data source: LACCD PS Student Information System.



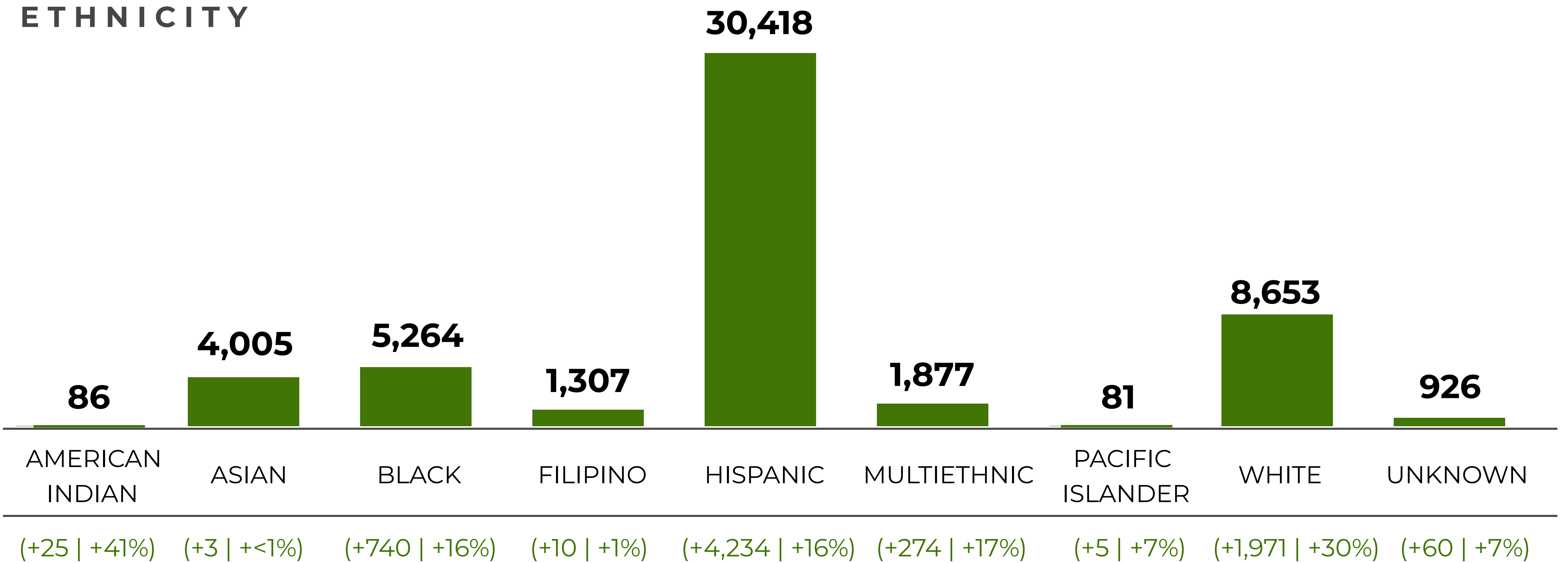
GENDER

	Summer 2023	Change from 2022
FEMALE	30,877	↑ +3,315 +12%
MALE	20,596	↑ +3,486 +20%
NON-BINARY	390	↑ +189 N/A
UNKNOWN	754	↑ +332 N/A

AGE



ETHNICITY

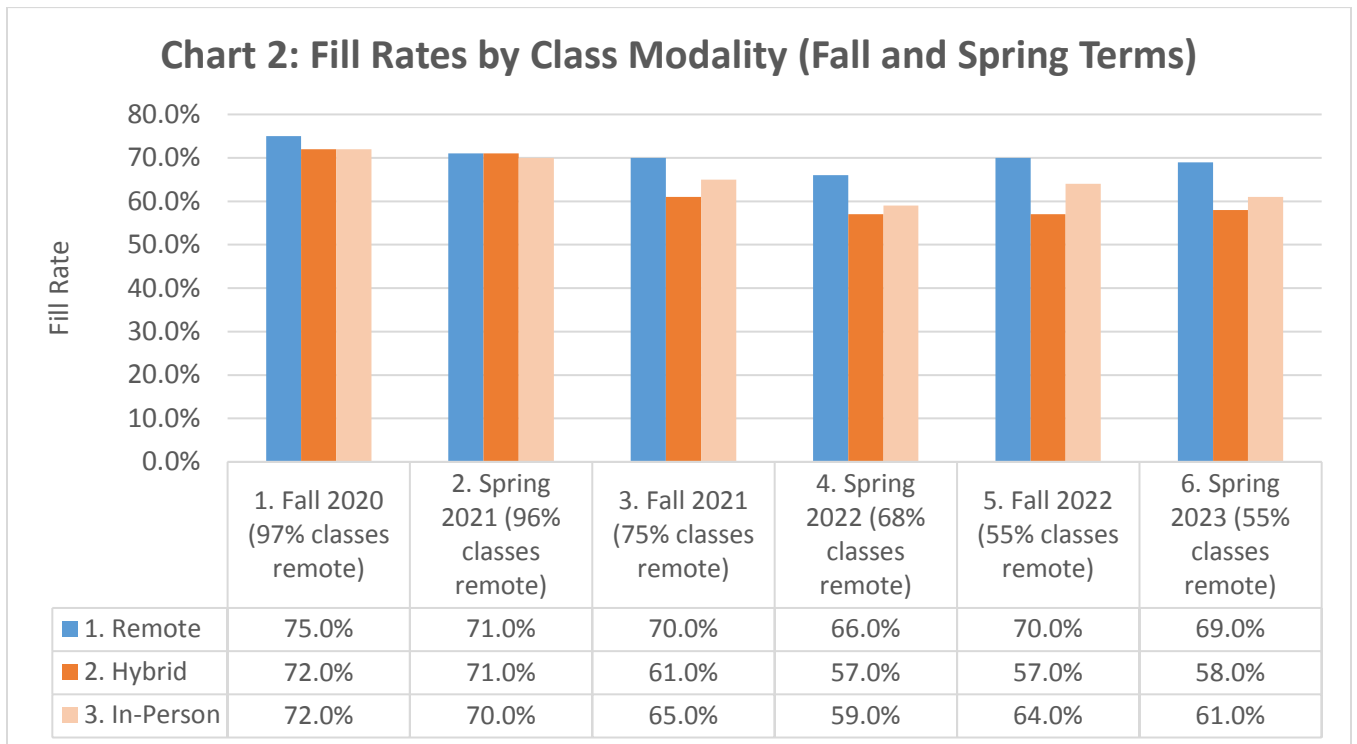
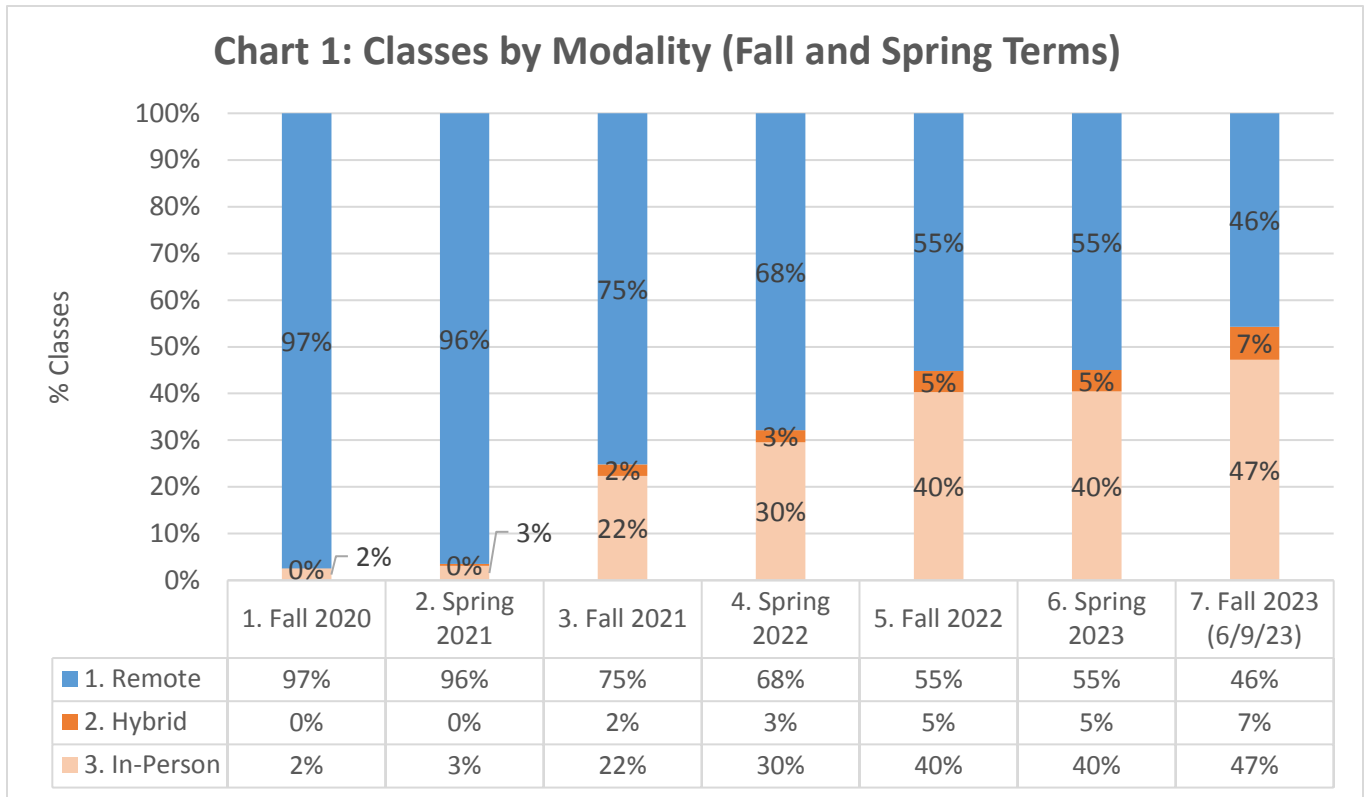


CLASS MODALITY & FILL RATE

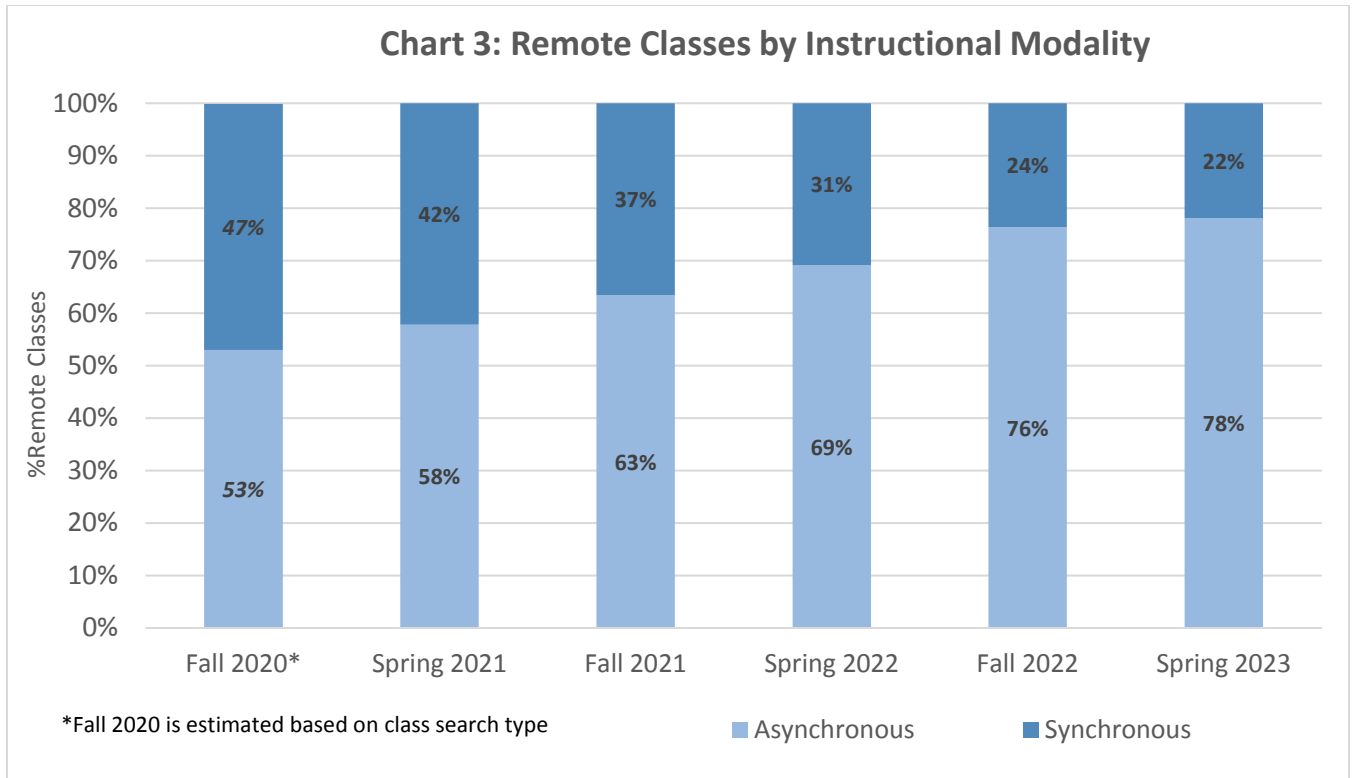


SOURCE: LACCD Office of Institutional Effectiveness

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



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, College Minimum base	
2/28/23	College Minimum Base	
3/28/23	Base for Assessment	
4/25/23	Base for Assessment, Hold Harmless, College Growth, ESC & DWS	
5/23/23	Base for Assessment, College Balances, 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.

Deleted: and

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 |

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 \$1,350
- Transfer to four-year university \$1,012
- Completion of nine or more CTE units \$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) \$1,021
- 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 \$255
- Completion of nine or more CTE units \$170
- 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

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

II. PARAMETERS TO ALLOCATE STATE APPORTIONMENT REVENUE

1. Educational Services Center (ESC) & 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.

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

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

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

1. A College total budget shall be the sum of the adjusted base allocation, 100% of the calculated supplemental allocation, 100% of the calculated student success allocation, plus other revenue; minus college deficit payments; plus, balances.
2. Additional funding received by the District after Final Budget, not directly attributable to an individual college, shall be distributed through the new allocation model as delineated in the Revenue Parameters above.
3. In the event that actual revenues are less than the amounts projected and allocated to colleges for the fiscal year, the college budgets will be recalculated and adjusted accordingly.

4. 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.

6. 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.

8. 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).
- ii. Maintenance and Operations costs based on average cost per gross square footage.

Final Budget

2022-23 Budget Allocation Model											2022-2023 FINAL BUDGET
September 7, 2022											Page 13 of 23
MINIMUM BASE FUNDING											
Revised M&O Cost based on FY 2020-21											
	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	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	
<i>Estimated Benefits for Presidents/VPs/DCF/Deans</i>	550,158	550,158	550,158	550,158	550,158	550,158	550,158	550,158	550,158	4,951,423	
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 (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	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	
<i>Estimated Benefits for Deans ⁽³⁾</i>	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	7,761,873	
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	\$17,795,794	\$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	

Base Scenario- 2022-23 Final Budget allocation

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11	assessment %
	Minimum Base Rev	Base Rev Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total State Apportionment	Assessment	Total 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	12.2%
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	23.3%
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	6.7%
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	7.3%
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	13.4%
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	5.5%
Trade-Tec	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	10.9%
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	12.0%
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	8.6%
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	Base vs Scenario 1	assessment %
	Minimum Base Rev	Base Rev Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total State Apportionment	Assessment	Total 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	699,356	11.9%
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	(1,667,279)	24.2%
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	153,913	6.6%
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	(246,279)	7.4%
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	(342,791)	13.6%
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	672,228	5.1%
Trade-Tec	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	1,070,358	10.3%
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	(70,164)	12.1%
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	(269,343)	8.8%
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	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	Base vs Scenario 2	assessment %
	Minimum Base Rev	Base Rev Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total State Apportionment	Assessment	Total 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	65,173	12.2%
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	121,977	23.2%
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	(91,312)	6.8%
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	(102,081)	7.4%
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	44,344	13.4%
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	(69,806)	5.5%
Trade-Tec	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	91,190	10.8%
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	63,459	12.0%
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	(122,944)	8.7%
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	-	

Scenario 3- Deans 4, 8, 10

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11	Base vs Scenario 3	assessment %
	Minimum Base Rev	Base Rev Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total State Apportionment	Assessment	Total Apportionment		
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-Tec	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	Base vs Scenario 4	assessment %
	Minimum Base Rev	Base Rev Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total State Apportionment	Assessment	Total Apportionment		
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-Tec	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	Base vs Scenario 5	assessment %	
	Minimum Base Rev	Base Rev Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total State Apportionment	Assessment	Total Apportionment		
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-Tec	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

MINIMUM BASE FUNDING

Revised M&O Cost based on FY 2020-21

	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	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
<i>Estimated Benefits for Presidents/VPs/DCFI/Dean</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>4,951,423</i>
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 (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	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	177,635
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
<i>Estimated Benefits for Deans ⁽⁸⁾</i>	<i>379,749</i>	<i>506,332</i>	<i>253,166</i>	<i>253,166</i>	<i>379,749</i>	<i>253,166</i>	<i>379,749</i>	<i>379,749</i>	<i>253,166</i>	<i>3,037,990</i>
M&O Costs by Square Footage										
Gross Square Footage ⁽⁹⁾	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	\$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

Revised M&O Cost based on FY 2020-21

	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	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
<i>Estimated Benefits for Presidents/VPs/DCFI/Dean</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>4,951,423</i>
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 (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	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
<i>Estimated Benefits for Deans ⁽²⁾</i>	<i>506,332</i>	<i>632,915</i>	<i>253,168</i>	<i>253,168</i>	<i>506,332</i>	<i>253,168</i>	<i>506,332</i>	<i>506,332</i>	<i>253,168</i>	<i>3,670,304</i>
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	7,761,873
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

Revised M&O Cost based on FY 2020-21

	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	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
<i>Estimated Benefits for Presidents/VPs/DC/Dean</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>4,951,423</i>
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 (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	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
<i>Estimated Benefits for Deans ⁽⁸⁾</i>	<i>443,040</i>	<i>636,206</i>	<i>316,457</i>	<i>316,457</i>	<i>443,040</i>	<i>316,457</i>	<i>443,040</i>	<i>443,040</i>	<i>316,457</i>	<i>3,734,196</i>
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	7,761,873
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

Revised M&O Cost based on FY 2020-21										
	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	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
<i>Estimated Benefits for Presidents/VPs/DCFI/Dean</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>550,158</i>	<i>4,951,423</i>
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 (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	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
<i>Estimated Benefits for Deans ⁽²⁾</i>	<i>506,332</i>	<i>759,497</i>	<i>253,166</i>	<i>253,166</i>	<i>506,332</i>	<i>253,166</i>	<i>506,332</i>	<i>506,332</i>	<i>253,166</i>	<i>3,797,487</i>
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

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

Assessment Analysis

Historical Assessment Percentages

	Old Model	Transition Yr	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

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11	FY23
	Minimum Base Rev	Base Rev Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total State Apportionment	Assessment	Total Apportionment Allocation	Assessment %
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	12.2%
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	23.3%
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	6.7%
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	7.3%
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	13.4%
Southwest	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	5.5%
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	10.9%
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	12.0%
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	8.6%
							(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	

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	Base vs Scenario 1	Assessment %
	Minimum Base Rev	Base Rev Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total State Apportionment	Assessment	Total 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	11.4%
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	23.1%
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)	6.9%
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	7.0%
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)	13.5%
Southwest	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)	6.2%
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)	12.3%
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	11.6%
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	8.0%
							(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	(187,256,409)	532,296,848	-	

Scenario 2- assessment based on total allocated state apportionment revenue, column 11

col 1	col 2	col 3	col 4	col 5	col 6	col 7	col 8	col 9	col 10	col 11	Base vs Scenario 2	Assessment %
	Minimum Base Rev	Base Rev Remaining	EPA Funds	Supplemental	Student Success	COLA	SCFF Hold Harmless	Total State Apportionment	Assessment	Total 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	896,535	11.7%
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	437,547	23.0%
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	74,736	6.7%
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	668,710	7.0%
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	(1,128,649)	14.0%
Southwest	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	(417,958)	5.7%
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	(1,746,009)	11.8%
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	(73,815)	12.1%
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	1,288,903	7.9%
							(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- FTES + hold harmless				
	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	-			

Scenario 2- total apportionment allocation				
	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	-			

**District Allocation Model
College Growth Scenario**

College Budget Allocation

	YEAR 1			YEAR 2			YEAR 3				
	7/1/2023	6/30/2024	Growth Earned ^[3]	7/1/2024	6/30/2025	Unearned Growth ^[5]	7/1/2025	6/30/2026	Growth Earned		
College Hold Harmless Amount ^[1]	Total College Earned SCFF ^[2]	Total Allocated SCFF		Total College Earned SCFF ^[2]	Total Allocated SCFF		Total College Earned SCFF ^[2]				
College 1	84,626,750	84,626,750	0	College 1	84,626,750	84,626,750	0	College 1	84,626,750	84,626,750	0
College 2	166,252,426	166,252,426	0	College 2	166,252,426	166,252,426	0	College 2	166,252,426	166,252,426	0
College 3	48,117,081	48,117,081	0	College 3	48,117,081	48,117,081	0	College 3	48,117,081	48,117,081	0
College 4	50,381,759	50,481,759	100,000	College 4	50,481,759	50,431,759	(50,000)	College 4	50,431,759	50,431,759	0
College 5	101,377,928	101,377,928	0	College 5	101,377,928	101,377,928	0	College 5	101,377,928	101,377,928	0
College 6	41,218,397	41,218,397	0	College 6	41,218,397	41,218,397	0	College 6	41,218,397	41,218,397	0
College 7	85,264,650	85,264,650	0	College 7	85,264,650	85,264,650	0	College 7	85,264,650	85,264,650	0
College 8	87,191,375	87,191,375	0	College 8	87,191,375	87,191,375	0	College 8	87,191,375	87,191,375	0
College 9	57,294,995	57,294,995	0	College 9	57,294,995	57,294,995	0	College 9	57,294,995	57,294,995	0
Adjustment ^[1]	(2,314,595)	(2,314,595)	0	Adjustment ^[4]	(2,414,595)	(2,414,595)	(0)	Adjustment	(2,364,594)	(2,364,594)	0
Total	719,410,767	719,510,767	100,000	Total	719,410,767	719,360,766	(50,000)	Total	719,410,767	719,410,767	0

Reserve Assessment on July 1st

	YEAR 1	YEAR 2	YEAR 3
CY Growth	(2,314,595)	(2,414,595)	(2,364,594)
Replenish PY	0	(100,000)	50,000
Assessment for paying growth	(2,314,595)	(2,514,595)	(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
^[3] 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**

Year	Assessment			Total Change	Reason for Change
	ESC	ESC-IT	Total ESC		
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 w/o dedicated	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
	a	b	c	d	e	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
as of March 31, 2023

LOS ANGELES CITY COLLEGE

Sub GL	Description	2021-2022						2022-2023						Difference Coll-Dist	Expenditure July - Mar	Apr SDD **	Remaining Periods	Winter 2023	Summer 2023	Total Projection***
		C		D		E		F		I		TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED							
		3rd QTR as of 3/31/22 ACTUAL	%ofYE Budget (C/D)	%ofYE Expend (C/E)	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)	2022-2023 CUR BUDGET as of 3/31/23	3rd QTR as of 3/31/23 ACTUAL	% of Bud (I/F)										
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	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	278,574	185,221	2.0			368,167	
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	112,377	111,839	2.0			362,167	
460000	BOOKSTORE	0	0.0	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	0	0				0	
	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	390,951	39,100				730,334	
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
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	1,840,504	1,158,270	2.0			2,740,612	
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	202,730	365,251	2.0			470,730	
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
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	373,090	1,942,565	2.0			1,942,565	
590000	MISC OTH EXP	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	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	2,416,324	48,500				5,153,906	
610000	SITES	0	0.0	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	0	0				0	
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	59,254	17,152	2.0			85,758	
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	186,527	365,037	2.0			600,903	
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	33,183	6,210	2.0			16,658	
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	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	278,965	31,600				703,319	
710000	DEBT SERVICE	0	0.0	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	0	0				0	
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	241,617	616,450	2.0			616,450	
739700	INTRAFUND beTw locs	0	0.0	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	0	0				0	
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	76,100	78,181	2.0			78,181	
740000	REALLOCATION/ADJ	0	0.0	0.0	131,148	131,147	100.0	0	0	0.0	0	0	0	0	0				0	
750000	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
790000	CONTING/UNALLOC	0	0.0	0.0	1,647,715	0	0.0	682,827	0	0.0	0	0	0	0	0				0	
	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	317,717	14,800				694,631	
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0	0	0.0	0	0	0						0	
	TOTAL 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	38,315,246	6,574,977				58,751,670	
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	12,242,961	1,492,037	2.0	0	135,991	18,726,733	
	TOTAL 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	50,558,207	8,359,148				77,478,403	

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

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

Sub GL	Description	2021-2022						2022-2023			TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED	Difference Coll-Dist	Expenditure	Apr	Remaining	Winter	Summer	Total
		C		D	E		F	I											
		3rd QTR as of 3/31/22 ACTUAL	%ofYE Budget (C/D)	%ofYE Expend (C/E)	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)	2022-2023 CUR BUDGET as of 3/31/23	3rd QTR as of 3/31/23 ACTUAL	% of Bud (I/F)									
110000	TEACHING, REG	19,048,701	68.6	69.2	27,751,483	27,543,447	99.3	31,304,005	21,157,798	67.6	30,106,734	31,065,414	(958,680)	21,157,798	2,756,312	2.0		680,001	30,106,734
120000	NON-TCHNG, REG	7,887,122	74.6	74.6	10,572,019	10,572,027	>100.	11,133,675	9,112,822	81.8	12,266,103	12,353,038	(86,935)	9,112,822	1,051,094	2.0			12,266,103
130000	TEACHING, HRLY	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)	20,323,874	2,822,690	2.0		659,721	27,892,545
140000	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)	1,246,906	127,101	2.0			1,628,211
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	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)	51,841,399	6,757,196				71,893,592
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	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)	12,966,940	1,436,332	2.0			17,275,937
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	2,629,543	297,840	2.0			3,523,063
230000	SUB/RELIEF, UNCLSS	403,566	70.2	70.2	574,878	574,730	100.0	852,473	589,236	69.1	859,481	826,900	32,581	589,236	90,082	2.0			859,481
240000	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)	503,475	49,762	2.0			652,762
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	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)	16,689,194	1,874,016				22,311,242
420000	BOOKS	(2,263)	<100.	>100.	0	(2,273)	<100.	1,000	(75)	(7.5)	747	747	0						
440000	INSTR'L MEDIA MAT'L	267	>100.	>100.	0	0	0.0	5,682	5,092	89.6	5,092	5,092	(0)						
450000	SUPPLIES	305,019	64.8	65.1	470,580	468,273	99.5	640,598	362,236	56.5	597,679	529,901	67,778						
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	303,023	64.4	65.0	470,580	466,000	99.0	647,280	367,253	56.7	603,517	535,740	67,777						
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0						
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	0						
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	133,989						
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0						
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	0						
590000	MISC OTH EXP	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0						
	TTL OPER EXP	5,563,969	58.6	59.5	9,488,160	9,354,601	98.6	14,628,106	7,184,382	49.1	12,323,296	12,189,307	133,989						
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	61,186	40.8	40.8	150,061	150,057	100.0	537,093	340,349	63.4	512,607	512,149	458						
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.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0						
	TTL CAPITAL OUTLY	95,806	47.1	47.1	203,623	203,614	100.0	667,133	393,743	59.0	587,380	586,922	458						
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	390,023	100.0	100.0	390,023	390,023	100.0	503,408	503,408	100.0	503,408	503,408	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	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						
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	16,326,153	0	0.0	18,992,426	0	0.0	0	0	0						
	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	0						
	LESS INTRA/UNRES		0.0	0.0	0	0	0.0	0	0	0.0	0	0	0						
TOTAL 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)	25,852,098	2,825,972	2.0	0	282,012	35,160,081
TOTAL 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)						
											College Projection	5,735,283							
											District Projection	7,612,470							

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	297,713	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			

QUARTERLY FINANCIAL STATUS REPORT

THIRD QUARTER REPORT
as of March 31, 2023

LOS ANGELES HARBOR COLLEGE

Sub GL	Description	2021-2022						2022-2023						Difference Coll-Dist	Expenditure July - Mar	Apr SDD **	Remaining Periods	Winter 2023	Summer 2023	Total Projection***
		C		E		F		I		TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED									
		3rd QTR as of 3/31/22 ACTUAL	%ofYE Budget (C/D)	%ofYE Expend (C/E)	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)	2022-2023 CUR BUDGET as of 3/31/23	3rd QTR as of 3/31/23 ACTUAL			% of Bud (I/F)								
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	2.0		211,574	7,542,980	
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	2.0			4,004,076	
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	2.0		238,267	7,703,155	
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	2.0			445,275	
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	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				19,695,486	
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	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	2.0			6,426,464	
220000	INSTRL 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	2.0			773,551	
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	2.0			415,327	
240000	INSTRL 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	2.0			255,927	
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	5,303,093	59.2	76.1	8,960,620	6,972,832	77.8	8,217,358	5,890,149	71.7	7,871,270	7,963,837	(92,567)	5,890,149	660,374				7,871,270	
420000	BOOKS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
440000	INSTRL MEDIA MATL	262	21.0	100.0	1,250	262	21.0	1,487	120	8.1	120	120	0	262					120	
450000	SUPPLIES	284,016	62.7	74.4	453,190	381,609	84.2	702,025	464,459	66.2	564,481	556,803	7,678	464,459					564,481	
460000	BOOKSTORE	0	0.0	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	0	0				0	
	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	464,579					564,601	
540000	INSURANCE	0	0.0	0.0	6,000	0	0.0	6,000	0	0.0	0	0	0	0	0				0	
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	1,329,784					2,052,625	
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	274,734					390,486	
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
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	406,399					706,638	
590000	MISC OTH EXP	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	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	2,010,917					3,149,749	
610000	SITES	0	0.0	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	0	0				0	
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	255,998					288,493	
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	16,983					35,181	
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	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	272,981					323,674	
710000	DEBT SERVICE	0	0.0	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	0	0				0	
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	165,850					345,850	
739700	INTRAFUND beTw locs	0	0.0	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	0	0				0	
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	142,593					142,593	
740000	REALLOCATION/ADJ	0	0.0	0.0	53,184	53,184	100.0	0	0	0.0	0	0	0	0	0				0	
750000	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
760000	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
790000	CONTING/UNALLOC	0	0.0	0.0	1,995,597	0	0.0	565,665	0	0.0	0	0	0	0	0				0	
	TTL OTHER	484,784	19.1	89.3	2,538,283	542,686	21.4	874,108	308,443	35.3	488,443	488,443	0	308,443					488,443	
	LESS INTRA/UNRES	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	0				0	
	TOTAL 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)							
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	2.0	0	94,691.54	10,685,746	
	TOTAL 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)							

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

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
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

||
||
||

QUARTERLY FINANCIAL STATUS REPORT

THIRD QUARTER REPORT
as of March 31, 2023

LOS ANGELES MISSION COLLEGE

Sub GL	Description	2021-2022						2022-2023					
		C		D		E		F	I		TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED	Difference Coll-Dist
		3rd QTR as of 3/31/22 ACTUAL	%ofYE Budget (C/D)	%ofYE Expend (C/E)	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)	2022-2023 CUR BUDGET as of 3/31/23	3rd QTR as of 3/31/23 ACTUAL	% of Bud (I/F)			
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	0	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	0.0	0	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

College Projection 2,451,391
District Projection 499,127

Expenditure	Apr SDD **	Remaining Periods	Winter 2023	Summer 2023	Total Projection***
July - Mar					
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
110000	496,864	300,234	635,010	632,673	636,467
120000	358,948	402,819	268,308	363,601	317,740
130000	689,998	567,816	777,042	1,212,602	1,039,261
140000	35,367	20,542	64,978	42,878	43,219
190000	-	-	-	-	-
Total	1,581,177	1,291,412	1,745,338	2,251,753	2,036,688
210000	635,987	608,705	563,722	559,391	507,325
220000	99,678	77,103	72,391	73,058	72,391
230000	16,956	59,618	55,086	43,842	50,859
240000		8,886	23,978	25,871	23,708
290000	-	-	-	-	-
Total	752,622	754,311	715,177	702,161	654,283
3x0000	1,100,595	806,337	616,049	981,530	836,586

Major G/L	Dec SDD	Jan SDD	Feb SDD	Mar SDD	Apr SDD
110000	645,213	642,580	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

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

Sub GL	Description	2021-2022						2022-2023					
		C		D	E		F	I		TOTAL	TOTAL	Difference	
		3rd QTR as of 3/31/22 ACTUAL	%ofYE Budget (C/D)	%ofYE Expend (C/E)	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)	2022-2023 CUR BUDGET as of 3/31/23	3rd QTR as of 3/31/23 ACTUAL	% of Bud (I/F)	DISTRICT PROJECTED		COLLEGE 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	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	TTL CERTIF SAL	29,922,721	67.0	75.7	44,689,422	39,551,545	88.5	57,219,097	34,052,419	59.5	47,516,185	47,707,768	(191,583)
200000	NON-CERTIFCTD SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
210000	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
220000	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	SUB/RELIEF, UNCLSS	148,514	34.4	47.7	431,292	311,218	72.2	7,515	582,132	>100.	767,410	735,208	32,202
240000	INSTR'L AIDE, N-PERM	286,312	78.7	>100.	363,810	271,829	74.7	331,013	375,890	>100.	494,710	489,128	5,582
290000	MISC. CLASSIF SAL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0
	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	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	1,000	0	0.0	203	203	(0)
450000	SUPPLIES	91,425	37.7	38.0	242,531	240,520	99.2	218,853	142,693	65.2	197,010	197,010	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	91,425	37.7	38.0	242,531	240,520	99.2	219,853	142,693	64.9	197,213	197,213	(0)
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	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	0	0	0.0	0	0	0.0	0	0	0
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	0.0	0.0	0	0	0.0	17,804	0	0.0	0	0	0
	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	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	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	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

College Projection	7,553,375
District Projection	4,056,237

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	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
17,804,114	2,032,386	2.0	0	129,266	24,030,537

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

QUARTERLY FINANCIAL STATUS R

THIRD QUARTER REPORT
as of March 31, 2023

LOS ANGELES TRADE-TECH COLLEGE

Sub GL	Description	2021-2022						2022-2023					Difference Coll-Dist	Expenditure	Apr	Remaining	Winter	Summer	Total	
		C		D	E	F	I	TOTAL DISTRICT PROJECTED	TOTAL COLLEGE PROJECTED	%										
		3rd QTR as of 3/31/22 ACTUAL	%ofYE Budget (C/D)	%ofYE Expend (C/E)	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)				2022-2023 CUR BUDGET as of 3/31/23	3rd QTR as of 3/31/23 ACTUAL								% of Bud (I/F)
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	
120000	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-CERTIFCTD SAL	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
230000	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
240000	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	BOOKS	0	0.0	0.0	1,800	0	0.0	1,338	978	73.1	3,300	3,300	0	0					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	311,840						239,409
450000	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	420,503						721,110
460000	BOOKSTORE	0	0.0	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	0					0	
	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	733,322						963,819
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0					0	
550000	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	1,409,297						921,069
560000	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	137,420						472,353
570000	LEGAL, ELECT, AUDIT	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0					0	
580000	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	1,311,268						1,748,703
590000	MISC OTH EXP	0	0.0	0.0	0	0	0.0	0	0	0.0	7,500	7,500	0	0						7,500
	TTL OPER EXP	2,214,338	41.2	>100.	5,375,407	1,988,245	37.0	8,434,447	2,857,984	33.9	3,445,270	3,149,625	295,645	2,857,984						3,149,625
610000	SITES	0	0.0	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	0					0	
630000	LIBRARY BOOKS AND MATERIALS	0	0.0	0.0	542	0	0.0	542	0	0.0	542	542	0	0						542
640000	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	148,095						348,988
650000	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	11,343						272,465
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0					0	
	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	159,438						621,995
710000	DEBT SERVICE	0	0.0	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	0					0	
730000	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	494,923						494,923
739700	INTRAFUND beTw locs	0	0.0	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	0					0	
739900	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	47,145						25,000
740000	REALLOCATION/ADJ	0	0.0	0.0	289,051	289,050	100.0	0	0	0.0	0	0	0	0					0	
750000	LOANS/GRANTS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0					0	
790000	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	1,512						1,512
	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	543,580						519,923
	LESS INTRA/UNRES	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0					0	
	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	40,750,151						55,311,861
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	54,943,863						74,680,233

College Projection \$14,691,679
 Projected income adjustment \$(292,343)
 Updated College Projection \$14,399,336
 District Projection \$ 13,050,394

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

QUARTERLY FINANCIAL STATUS REPORT

THIRD QUARTER REPORT
as of March 31, 2023

EDUCATIONAL SERVICE CENTER

Sub GL	Description	2021-2022						2022-2023						Expenditure July - Mar	Apr SDD **	Remaining Periods	Winter 2023	Summer 2023	Total Projection***
		C		D	E	F		I		TOTAL	TOTAL	Difference							
		3rd QTR as of 3/31/22 ACTUAL	%ofYE Budget (C/D)	%ofYE Expend (C/E)	2021-2022 YE BUDGET FINAL	2021-2022 FY EXPEND FINAL	%ofYE Budget (E/D)	2022-2023 CUR BUDGET as of 3/31/23	3rd QTR as of 3/31/23 ACTUAL	% of Bud (I/F)	BUDGET DEPT PROJECTED	ACCT DEPT PROJECTED	Acct-Budget						
110000	TEACHING, REG	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0	2.0		0	0	
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)	1,973,066	205,699	2.0		2,590,162	
130000	TEACHING, HRLY	77,748	>100.	>100.	0	12,710	>100.	0	19,315	>100.	12,710	0	12,710	19,315	(2,605)	2.0	0	0	
140000	NON-TCHNG, HRLY	39,900	>100.	>100.	0	9,042	>100.	0	(1,628)	<100.	9,042	0	9,042	(1,628)		2.0		0	
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	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)	1,990,754				2,590,162	
200000	NON-CERTIFCTD SAL	0	0.0	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	21,559,973	2,499,159	2.0		29,057,449	
220000	INSTR'L AIDE, REG	0	0.0	0.0	0	0	0.0	0	134	>100.	134	0	134	134		2.0		134	
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)	615,334	46,794	2.0		755,717	
240000	INSTR'L AIDE, N-PERM	2,357	>100.	67.8	0	3,477	>100.	0	798	>100.	3,477	0	3,477	798		2.0		798	
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	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	22,176,240	2,545,953			29,814,098.84	
420000	BOOKS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0				0	
440000	INSTR'L MEDIA MATL	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0				0	
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	350,000	350,000			0	
460000	BOOKSTORE	0	0.0	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	0				0	
	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	350,000	350,000			0	
540000	INSURANCE	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0				0	
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	160,811	136,000			24,811	
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	1,227,437	1,227,437			0	
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	75,577	75,577			0	
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	3,319,647	3,000,000			319,647	
590000	MISC OTH EXP	0	0.0	0.0	13,000	0	0.0	7,000	0	0.0	13,000	13,000	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	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	0				0	
620000	BUILDINGS	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0				0	
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	398,870	150,000			248,870	
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	117,029	100,000			17,029	
690000	MISC.	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0				0	
	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	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	0				0	
720000	TUITION TRANSFERS	0	0.0	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	0				0	
739700	INTRAFUND beTw locs	0	0.0	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	0				0	
739900	INTRAFUND TRANSF	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0				0	
740000	REALLOCATION/ADJ	0	0.0	0.0	0	0	0.0	0	0	0.0	0	0	0	0				0	
750000	LOANS/GRANTS	0	0.0	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	0				0	
	TTL OTHER	0	0.0	0.0	1,833,273	0	0.0	2,431,299	0	0.0	0	0	0	0	0			0	
	LESS INTRA/UNRES		0.0	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	38,091,064	37,242,663			848,401	
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	13,877,431	1,517,646	2.0		0	18,430,369
	TOTAL 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	56,521,433	55,578,663			942,770	

Acct Dept Projection 1,045,535
Budget Dept Projection 102,765

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

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	Apr	Remaining	Winter	Summer	Total
July - Mar	SDD **	Periods	2023	2023	Projection***
13,877,431	1,517,646	2.0		0	18,430,369

Proposed 2023-24 DBC/ECDBC Meeting Dates

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

* 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.

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

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

^^ Based on rough estimate of prior years. Currently only about 15 Early Faculty Separations.

Working with Colleges to verify all Early Separations correctly accounted for.

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