

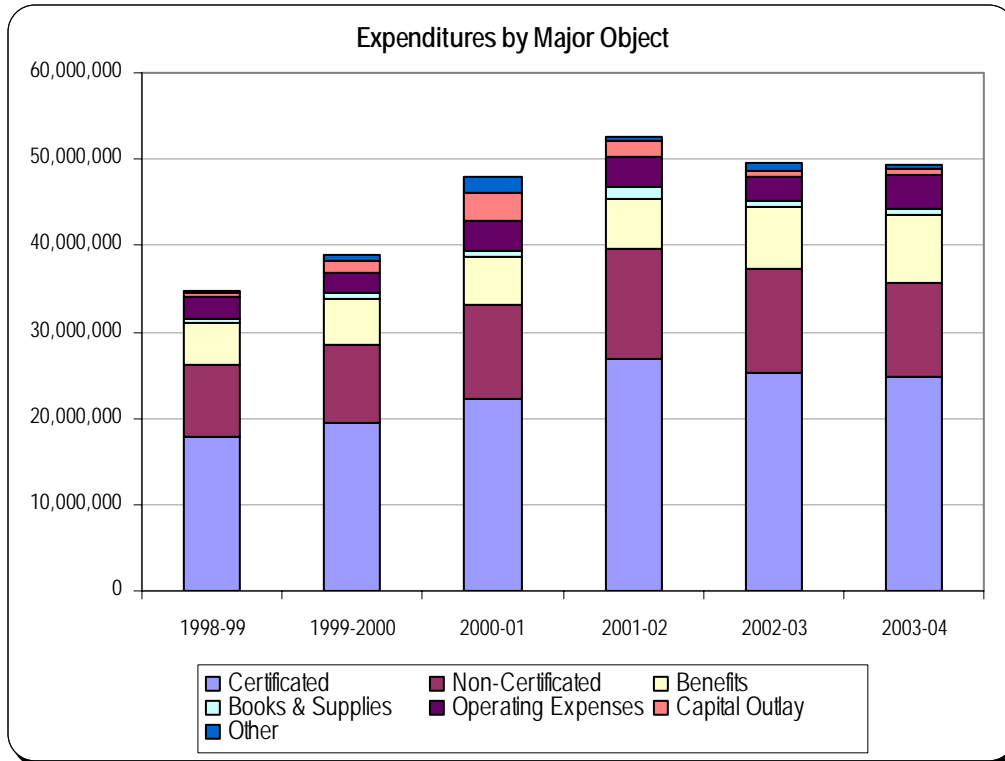
## SECTION 7



# ALLOCATIONS AND EXPENDITURES



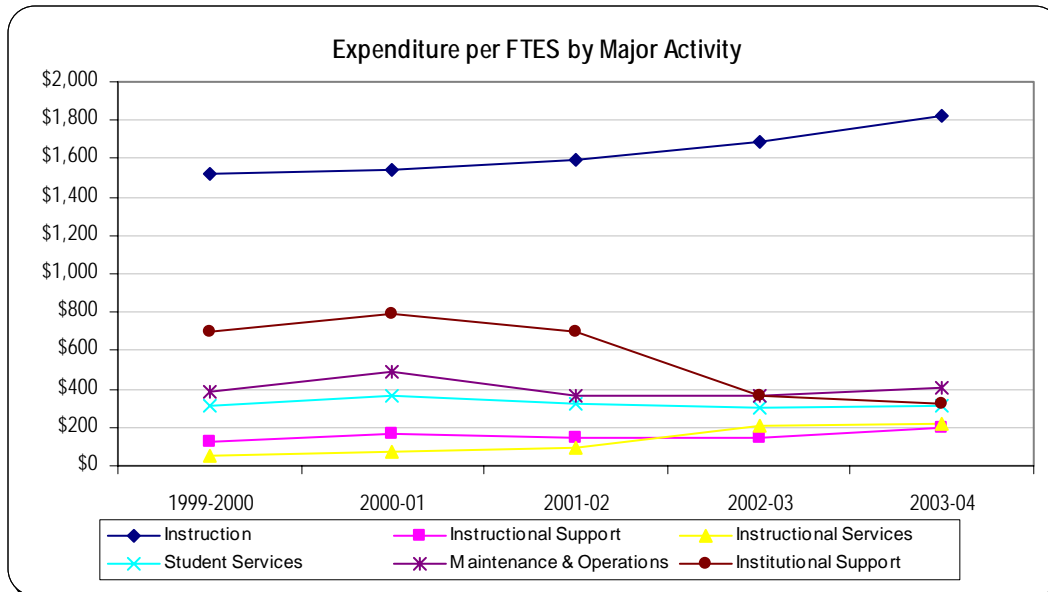
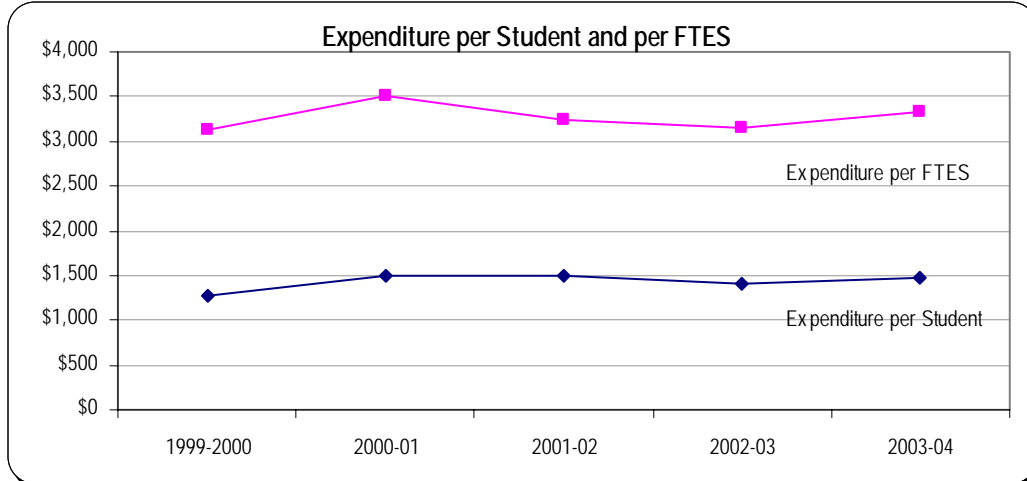
**Unrestricted General Fund Expenditures  
1998-1999 to 2003-2004**



Expenditures	1998-99	1999-2000	2000-01	2001-02	2002-03	2003-04
Certificated	17,915,385	19,360,703	22,202,263	26,874,435	25,179,105	24,672,855
Non-Certificated	8,315,216	9,218,413	10,867,160	12,662,470	12,182,408	10,935,690
Benefits	4,871,152	5,238,137	5,529,880	5,965,737	7,228,504	8,034,041
Books & Supplies	454,116	600,251	829,028	1,311,389	696,930	592,005
Operating Expenses	2,566,332	2,380,322	3,361,292	3,354,241	2,666,271	4,015,792
Capital Outlay	287,804	1,342,155	3,404,009	1,848,013	653,939	642,305
Other	438,171	689,279	1,661,203	454,927	1,041,366	526,567
<b>Total</b>	<b>\$34,848,176</b>	<b>\$38,829,260</b>	<b>\$47,854,835</b>	<b>\$52,471,212</b>	<b>\$49,648,523</b>	<b>\$49,419,255</b>

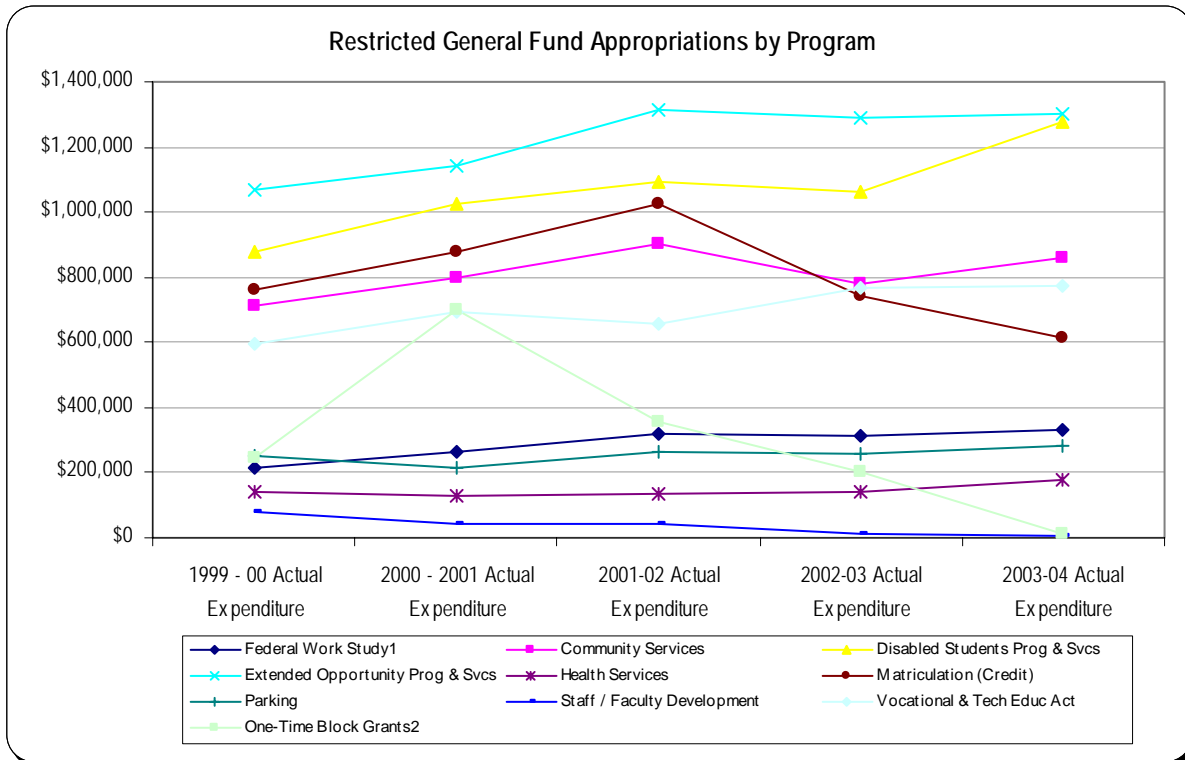
Source: Los Angeles Community College District, 2004-2005 Final Budget, Office of the Controller

### Expenditure of Unrestricted General Fund per FTES 1999—2000 to 2003—2004



	1999-2000	2000-01	2001-02	2002-03	2003-04
Annual Credit Headcount	30,456	31,908	34,977	35,407	33,462
Annual FTES	12,436	13,682	16,185	15,794	14,796
Expenditure per Student	\$1,275	\$1,500	\$1,500	\$1,402	\$1,477
Expenditure per FTES	\$3,122	\$3,498	\$3,242	\$3,144	\$3,340
<b>Expenditure per FTES by Major Activity (Functional Area)</b>					
Instruction	\$1,516	\$1,538	\$1,594	\$1,692	\$1,827
Instructional Support	\$121	\$169	\$151	\$145	\$197
Instructional Services	\$55	\$70	\$90	\$206	\$215
Student Services	\$316	\$362	\$322	\$303	\$317
Maintenance & Operations	\$388	\$486	\$369	\$361	\$401
Institutional Support	\$694	\$797	\$698	\$362	\$328

**Restricted General Fund Appropriations by Program  
1999—2000 to 2003—2004**



Description	1999 - 00 Actual Expenditure		2000 - 2001 Actual Expenditure		2001-02 Actual Expenditure		2002-03 Actual Expenditure		2003-04 Actual Expenditure	
	Expenditure	% of Total	Expenditure	% of Total	Expenditure	% of Total	Expenditure	% of Total	Expenditure	% of Total
Federal Work Study <sup>1</sup>	213,958	2.0%	266,078	2.4%	316,347	2.6%	315,899	2.7%	328,751	3.1%
Community Services	711,086	6.7%	800,516	7.1%	904,014	7.4%	777,073	6.7%	862,332	8.1%
Disabled Students Prog & Svcs	876,814	8.3%	1,025,057	9.1%	1,094,650	8.9%	1,059,292	9.1%	1,277,027	11.9%
Extended Opportunity Prog & Svcs <sup>1</sup>	1,069,688	10.1%	1,139,557	10.1%	1,311,693	10.7%	1,291,172	11.1%	1,303,068	12.2%
Health Services	141,000	1.3%	130,014	1.2%	133,912	1.1%	140,373	1.2%	176,233	1.6%
Matriculation (Credit)	762,510	7.2%	880,772	7.8%	1,028,055	8.4%	743,152	6.4%	611,608	5.7%
Parking	252,258	2.4%	217,060	1.9%	262,803	2.1%	259,347	2.2%	282,654	2.6%
Staff / Faculty Development	76,873	0.7%	42,482	0.4%	41,366	0.3%	10,186	0.1%	6,484	0.1%
Staff / Faculty Diversity	8,234	0.1%	9,936	0.1%	8,950	0.1%	4,492	0.0%	1,830	0.0%
Vocational & Tech Educ Act	596,888	5.6%	696,882	6.2%	655,752	5.3%	764,868	6.6%	772,734	7.2%
One-Time Block Grants <sup>2</sup>	245,387	2.3%	699,895	6.2%	354,430	2.9%	202,827	1.7%	12,587	0.1%
On-Going Block Grants <sup>3</sup>	571,363	5.4%	544,775	4.8%	212,128	1.7%	198,870	1.7%	340,441	3.2%
Other Specially Funded Programs <sup>4</sup>	5,043,871	47.7%	4,793,687	42.6%	5,941,372	48.4%	5,869,466	50.4%	4,725,433	44.2%
<b>Total Restricted General Fund</b>	<b>\$10,569,930</b>	<b>100.0%</b>	<b>\$11,246,711</b>	<b>100.0%</b>	<b>\$12,265,472</b>	<b>100.0%</b>	<b>\$11,637,017</b>	<b>100.0%</b>	<b>\$10,701,182</b>	<b>100.0%</b>

**Source:** Los Angeles Community College District, 2004-2005 Final Budget, Office of the Controller

<sup>1</sup> Represents only finds in General Fund portion of the program.

<sup>2</sup> Includes One-Time Block Grants (funds 10116, 10125, 10126, 101127, and 10128)

<sup>3</sup> Include all On-Going Block Grants (funds 10146—10150).

<sup>4</sup> Includes funds 10015—10016, 10154, 10161—10168, 10170—10172, 10422, 10437—10449, 10166—10498, and funds above 10700.

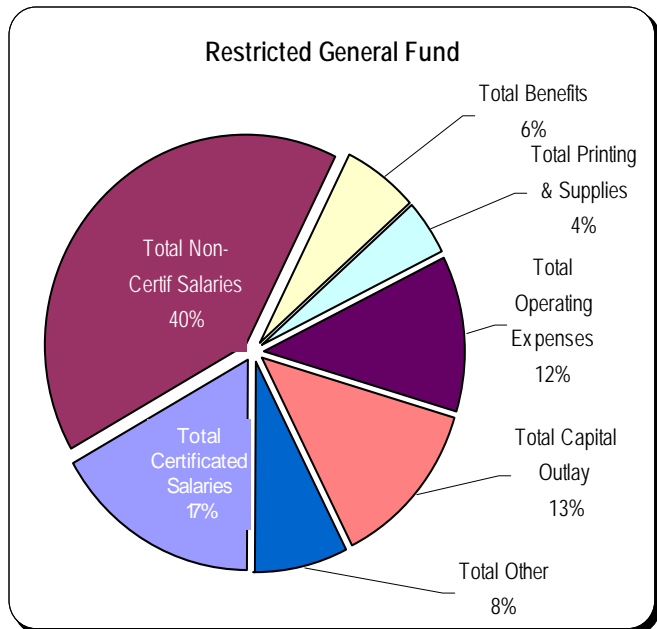
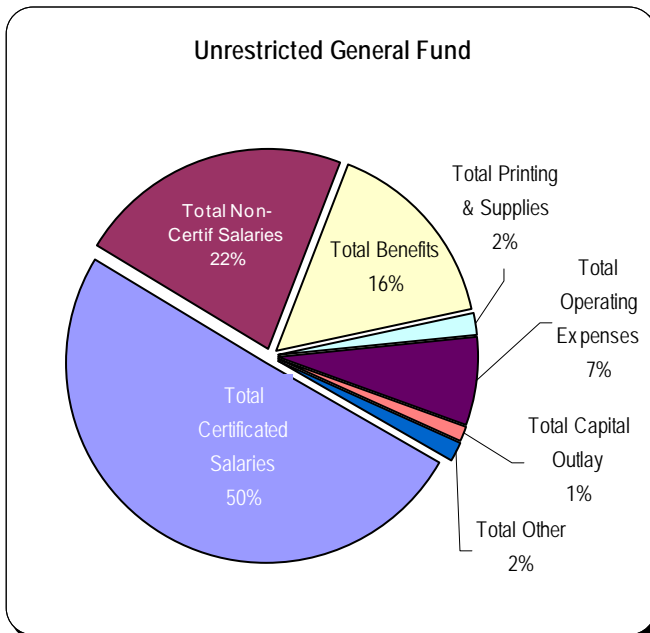
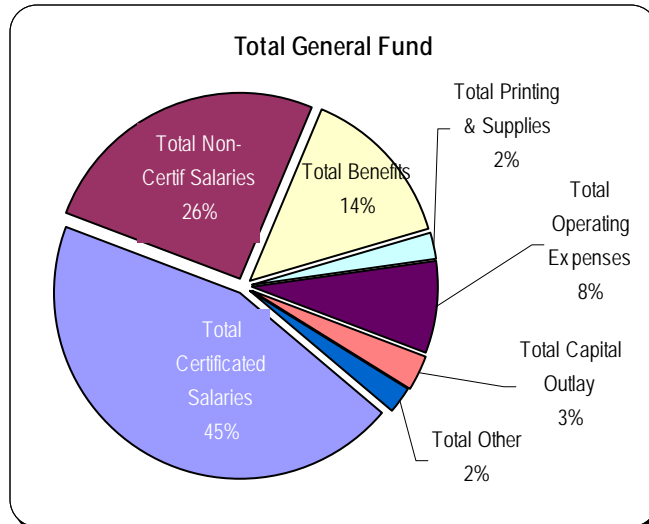
## Restricted and Unrestricted General Fund—Final Budget\* 2003—2004

Description	Unrestricted General Fund		Restricted General Fund		Total General Fund	
		% of Total		% of Total		% of Total GF
Teaching, Regular	13,873,584	26.8%	230,794	2.2%	14,104,378	22.6%
Non-Teaching, Regular	4,085,295	7.9%	1,062,279	10.0%	5,147,574	8.3%
Teaching, Hourly	7,654,440	14.8%	119,272	1.1%	7,773,712	12.5%
Non-Teaching, Hourly	311,626	0.6%	368,549	3.5%	680,175	1.1%
<b>Total Certificated Salaries</b>	<b>25,924,945</b>	<b>50.2%</b>	<b>1,780,895</b>	<b>16.8%</b>	<b>27,705,840</b>	<b>44.5%</b>
Classified, Regular	9,325,550	18.0%	1,119,393	10.5%	10,444,943	16.8%
Instructional Aides, Regular	1,877,136	3.6%	84,143	0.8%	1,961,279	3.1%
Sub/Relief, Unclassified	213,978	0.4%	2,709,178	25.5%	2,923,156	4.7%
Instructional Aides, Non-Perm	185,939	0.4%	408,354	3.8%	594,293	1.0%
<b>Total Non-Certif Salaries</b>	<b>11,602,603</b>	<b>22.4%</b>	<b>4,321,070</b>	<b>40.7%</b>	<b>15,923,673</b>	<b>25.6%</b>
Misc Employee Benefits	8,099,785	15.7%	639,625	6.0%	8,739,410	14.0%
<b>Total Benefits</b>	<b>8,099,785</b>	<b>15.7%</b>	<b>639,625</b>	<b>6.0%</b>	<b>8,739,410</b>	<b>14.0%</b>
Books	81,923	0.2%	11,869	0.1%	93,792	0.2%
Instructional Media Materials	99,303	0.2%	37,248	0.4%	136,551	0.2%
Supplies	708,430	1.4%	403,742	3.8%	1,112,172	1.8%
<b>Total Printing &amp; Supplies</b>	<b>889,656</b>	<b>1.7%</b>	<b>452,859</b>	<b>4.3%</b>	<b>1,342,515</b>	<b>2.2%</b>
Utilities & Housekeeping Expense	1,227,890	2.4%	112,450	1.1%	1,340,340	2.2%
Contracts & Rentals	1,557,684	3.0%	812,444	7.7%	2,370,128	3.8%
Other Expense	933,905	1.8%	331,875	3.1%	1,265,780	2.0%
<b>Total Operating Expenses</b>	<b>3,719,479</b>	<b>7.2%</b>	<b>1,256,769</b>	<b>11.8%</b>	<b>4,976,248</b>	<b>8.0%</b>
Sites	7,986	0.0%	0	0.0%	7,986	0.0%
Buildings	388,451	0.8%	181,334	1.7%	569,785	0.9%
Equipment	228,309	0.4%	891,530	8.4%	1,119,839	1.8%
Lease / Purchase	15,000	0.0%	15,901	0.1%	30,901	0.0%
Misc Capital Outlay	0	0.0%	266,681	2.5%	266,681	0.4%
<b>Total Capital Outlay</b>	<b>639,746</b>	<b>1.2%</b>	<b>1,355,446</b>	<b>12.8%</b>	<b>1,995,192</b>	<b>3.2%</b>
<b>Total Other</b>	<b>805,873</b>	<b>1.6%</b>	<b>810,822</b>	<b>7.6%</b>	<b>1,301,451</b>	<b>2.6%</b>
<b>Total General Fund</b>	<b>\$51,682,087</b>	<b>100%</b>	<b>\$10,617,486</b>	<b>100%</b>	<b>\$62,299,573</b>	<b>100%</b>

**Source:** Los Angeles Community College District, 2003-2004 Final Budget, Office of the Controller

\* NOTE: The actual expenditures for the restricted general fund for 2003-04 are not currently available in the 2004-05 Final Budget publication, so the 2003-04 final budget amounts are presented.

**Restricted and Unrestricted  
General Fund—Final Budget\*  
2003—2004**



Source: Los Angeles Community College District, 2003-2004 Final Budget, Office of the Controller

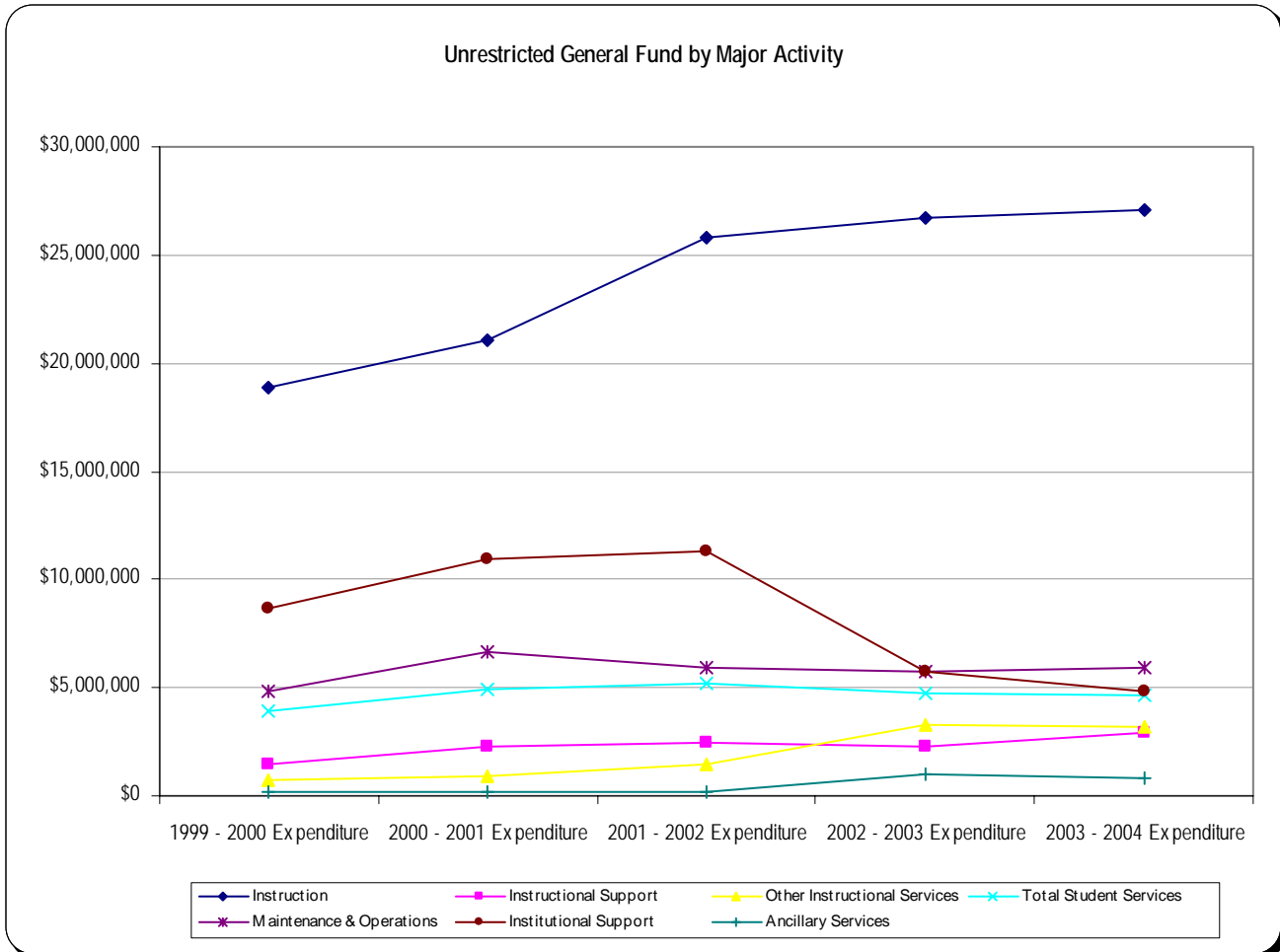
\* NOTE: The actual expenditures for the restricted general fund for 2003-04 are not currently available in the 2004-05 Final Budget publication, so the 2003-04 final budget amounts are presented.

**Unrestricted General Fund Expenditures by Major Activity  
(Functional Area)  
1999—2000 to 2003—2004**

Description	1999 - 2000		2000 - 2001		2001 - 2002		2002 - 2003		2003 - 2004	
	Expenditure	% of Total	Expenditure	% of Total	Expenditure	% of Total	Expenditure	% of Total	Expenditure	% of Total
Instruction	18,852,112	48.6%	21,041,169	44.0%	25,801,297	49.2%	26,728,834	53.8%	27,037,377	54.7%
Instructional Support	1,500,553	3.9%	2,314,520	4.8%	2,436,397	4.6%	2,288,400	4.6%	2,918,565	5.9%
Other Instructional Services	689,803	1.8%	952,239	2.0%	1,448,591	2.8%	3,248,993	6.5%	3,180,204	6.4%
<i>Admissions &amp; Records</i>	1,036,769	2.7%	1,170,843	2.4%	1,231,355	2.3%	1,173,747	2.4%	1,156,757	2.3%
<i>Counseling &amp; Guidance</i>	769,576	2.0%	1,106,433	2.3%	1,189,880	2.3%	1,256,103	2.5%	1,257,840	2.5%
<i>Other Student Services</i>	2,120,556	5.5%	2,681,833	5.6%	2,793,031	5.3%	2,351,632	4.7%	2,268,433	4.6%
Total Student Services	3,926,901	10.1%	4,959,109	10.4%	5,214,266	9.9%	4,781,482	9.6%	4,683,030	9.5%
Maintenance & Operations	4,824,904	12.4%	6,644,827	13.9%	5,965,949	11.4%	5,706,847	11.5%	5,933,844	12.0%
Institutional Support	8,631,767	22.2%	10,900,958	22.8%	11,296,782	21.5%	5,723,752	11.5%	4,848,640	9.8%
Community Service	0	0.0%	0	0.0%	0	0.0%	127,859	0.3%	4,285	0.0%
Ancillary Services	210,736	0.5%	155,006	0.3%	213,698	0.4%	1,042,354	2.1%	813,310	1.6%
Misc Adjustments	192,484	0.5%	887,006	1.9%	94,233	0.2%	0	0.0%	0	0.0%
<b>Total Unrestricted GF</b>	<b>\$38,829,260</b>	<b>100.0%</b>	<b>\$47,854,834</b>	<b>100.0%</b>	<b>\$52,471,213</b>	<b>100.0%</b>	<b>\$49,648,521</b>	<b>100.0%</b>	<b>\$49,419,255</b>	<b>100.0%</b>

**Source:** Los Angeles Community College District, 2004-2005 Final Budget, Office of the Controller

**Unrestricted General Fund Expenditures by Major Activity  
(Functional Area)  
1999—2000 to 2003—2004**



Source: Los Angeles Community College District, 2004-2005 Final Budget, Office of the Controller

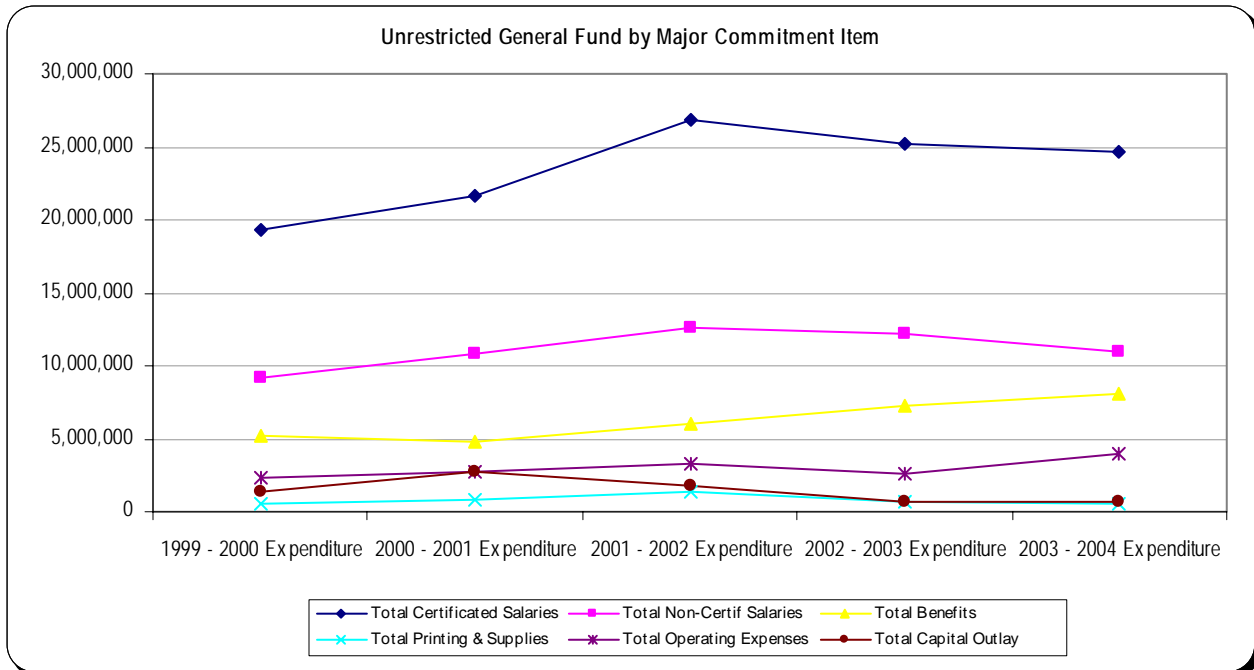
## Unrestricted General Fund Expenditures by Sub-Major Commitment Item

1999—2000 to 2003—2004

Description	1999 - 2000 Expenditure		2000 - 2001 Expenditure		2001 - 2002 Expenditure		2002 - 2003 Expenditure		2003 - 2004 Expenditure	
		% of Total		% of Total		% of Total		% of Total		% of Total
Teaching, Regular	11,106,314	28.6%	12,542,121	26.6%	13,803,212	26.3%	13,433,979	27.1%	13,165,061	26.6%
Non-Teaching, Regular	3,086,451	7.9%	3,461,181	7.3%	4,328,401	8.2%	4,707,141	9.5%	4,441,659	9.0%
Teaching, Hourly	4,852,593	12.5%	5,147,344	10.9%	8,195,421	15.6%	6,687,184	13.5%	6,834,117	13.8%
Non-Teaching, Hourly	298,811	0.8%	345,863	0.7%	472,128	0.9%	350,802	0.7%	232,018	0.5%
Misc Certificated Salaries	16,533	0.0%	82,263	0.2%	75,274	0.1%	0	0.0%	0	0.0%
<b>Total Certificated Salaries</b>	<b>19,360,702</b>	<b>49.9%</b>	<b>21,578,772</b>	<b>45.7%</b>	<b>26,874,436</b>	<b>51.2%</b>	<b>25,179,106</b>	<b>50.7%</b>	<b>24,672,855</b>	<b>49.9%</b>
Classified, Regular	7,074,589	18.2%	8,506,376	18.0%	8,576,073	16.3%	8,929,868	18.0%	8,697,439	17.6%
Instructional Aides, Regular	986,379	2.5%	1,277,086	2.7%	1,508,076	2.9%	1,702,720	3.4%	1,827,975	3.7%
Sub/Relief, Unclassified	1,001,065	2.6%	708,834	1.5%	1,941,239	3.7%	974,457	2.0%	159,437	0.3%
Instructional Aides, Non-Perm	155,293	0.4%	247,726	0.5%	624,530	1.2%	476,692	1.0%	223,238	0.5%
Misc Non-Certificated Salaries	1,088	0.0%	59,623	0.1%	12,552	0.0%	98,671	0.2%	27,601	0.1%
<b>Total Non-Certif Salaries</b>	<b>9,218,414</b>	<b>23.7%</b>	<b>10,799,645</b>	<b>22.9%</b>	<b>12,662,470</b>	<b>24.1%</b>	<b>12,182,408</b>	<b>24.5%</b>	<b>10,935,690</b>	<b>22.1%</b>
PERS Employer Contributions	0	0.0%	0	0.0%	0	0.0%	219,932	0.4%	0	0.0%
Misc Employee Benefits	5,238,137	13.5%	4,766,974	10.1%	5,965,737	11.4%	7,008,572	14.1%	8,034,041	16.3%
<b>Total Benefits</b>	<b>5,238,137</b>	<b>13.5%</b>	<b>4,766,974</b>	<b>10.1%</b>	<b>5,965,737</b>	<b>11.4%</b>	<b>7,228,504</b>	<b>14.6%</b>	<b>8,034,041</b>	<b>16.3%</b>
Books	54,529	0.1%	83,412	0.2%	173,921	0.3%	116,121	0.2%	45,906	0.1%
Instructional Media Materials	72,510	0.2%	101,848	0.2%	74,016	0.1%	32,892	0.1%	76,528	0.2%
Supplies	473,213	1.2%	617,610	1.3%	1,063,452	2.0%	547,916	1.1%	469,572	1.0%
<b>Total Printing &amp; Supplies</b>	<b>600,252</b>	<b>1.5%</b>	<b>802,870</b>	<b>1.7%</b>	<b>1,311,389</b>	<b>2.5%</b>	<b>696,929</b>	<b>1.4%</b>	<b>592,006</b>	<b>1.2%</b>
Utilities	1,079,927	2.8%	682,371	1.4%	1,028,087	2.0%	1,005,981	2.0%	1,088,844	2.2%
Contracts & Rentals	735,813	1.9%	670,549	1.4%	774,040	1.5%	926,928	1.9%	2,393,909	4.8%
Other Expense	564,581	1.5%	1,330,802	2.8%	1,552,113	3.0%	733,362	1.5%	533,038	1.1%
<b>Total Operating Expenses</b>	<b>2,380,321</b>	<b>6.1%</b>	<b>2,683,722</b>	<b>5.7%</b>	<b>3,354,240</b>	<b>6.4%</b>	<b>2,666,271</b>	<b>5.4%</b>	<b>4,015,791</b>	<b>8.1%</b>
Sites	0	0.0%	2,000	0.0%	5,170	0.0%	0	0.0%	0	0.0%
Buldings	483,329	1.2%	1,003,882	2.1%	344,194	0.7%	408,975	0.8%	144,354	0.3%
Equipment	829,055	2.1%	1,655,229	3.5%	1,487,849	2.8%	239,476	0.5%	497,951	1.0%
Lease/Purchase	29,771	0.1%	68,502	0.1%	10,800	0.0%	5,488	0.0%	0	0.0%
<b>Total Capital Outlay</b>	<b>1,342,155</b>	<b>3.5%</b>	<b>2,729,613</b>	<b>5.8%</b>	<b>1,848,013</b>	<b>3.5%</b>	<b>653,939</b>	<b>1.3%</b>	<b>642,305</b>	<b>1.3%</b>
<b>Total Other</b>	<b>689,279</b>	<b>1.8%</b>	<b>3,867,968</b>	<b>8.2%</b>	<b>454,927</b>	<b>0.9%</b>	<b>1,041,366</b>	<b>2.1%</b>	<b>526,567</b>	<b>1.1%</b>
<b>Total Unrestricted GF</b>	<b>\$38,829,260</b>	<b>100.0%</b>	<b>\$47,229,564</b>	<b>100.0%</b>	<b>\$52,471,213</b>	<b>100.0%</b>	<b>\$49,648,522</b>	<b>100.0%</b>	<b>\$49,419,255</b>	<b>100.0%</b>

Source: Los Angeles Community College District, 2004-2005 Final Budget, Office of the Controller

**Unrestricted General Fund Expenditures by Major Commitment Item**  
**1999—2000 to 2003—2004**



Source: Los Angeles Community College District, 2004-2005 Final Budget, Office of the Controller

