

**SANTA MONICA COMMUNITY COLLEGE DISTRICT
2022-2023 PROPOSED ADOPTED BUDGET NARRATIVE**

The Santa Monica Community College District Proposed Adopted Budget for fiscal year 2022-2023 is comprised of the following eight funds:

Unrestricted General Fund	\$243,558,316
Restricted General Fund	<u>\$ 79,407,987</u>
<i>Total General Fund</i>	\$322,966,303
Special Reserve Fund (Capital)	\$ 51,575,354
Bond Fund: Measure AA	\$ 4,477,209
Bond Fund: Measure V	\$234,269,471
Bond Interest & Redemption Fund	\$ 92,607,410
Student Financial Aid Fund	\$ 60,723,195
Scholarship Trust Fund	\$ 45,000
Auxiliary Operations	<u>\$ 2,031,179</u>
<i>Total Other Restricted</i>	\$445,728,818

TOTAL PROPOSED ADOPTED BUDGET \$768,695,121

GENERAL FUND

General Fund Unrestricted (01.0)

These are the only funds available for the general operations of the District. All other funds are restricted in use.

Summary of 2021-2022

The District closed the 2021-2022 fiscal year with an Unrestricted General Fund operating surplus, including one-time items, of \$8,430,858 (*Excluding one-time items, the structural deficit was <\$1,605,524>*).

For 2021-2022, total revenues, including one-time items, increased by \$5,840,170 or 2.97% from the prior year. This increase is mainly attributed to the receipt of the Cost of Living Allowance (COLA) of 5.07% or \$6,985,928, an increase in Full-time Faculty Hiring funding of \$2,117,714, a prior year apportionment adjustment and reversal of deficit factor equaling to \$1,408,341, the increase in student fee due to restructuring of student benefit fee of \$560,776 less a decrease in lost revenue backfill from the Higher Education Emergency Relief Fund (HEERF) in the

amount of ~~<\$4,259,844>~~ and decrease in revenues due to lower non-resident student enrollment of ~~<\$2,329,980>~~.

For 2021-2022, total expenditures, including one-time items, increased over the prior year by \$11,553,292 or 6.34%. The increase is primarily due to a one-time furlough and salary freeze for Classified School Employee Association (CSEA), academic managers, classified managers and confidential in fiscal year 2020-21 of \$2,426,631; increases in salary and related benefits for members of the CSEA and members of the Santa Monica College Police Association (SMCPOA) related to a negotiated 1.5% salary increase effective July 1, 2020, which required a retroactive payment, and one-time off-schedule pay totalling to \$2,239,136; a 1.5% salary increase and benefits effective Fall 2021 for members of Santa Monica College Faculty Association (SMCFA) of \$1,301,457; a 1.5% salary increase effective July 1, 2020, which required a retroactive payment, and one-time off schedule pay and related benefits for academic managers, classified managers and confidentials totalling to \$770,596; an increase in employment and retiree benefits of \$1,569,071; an increase in supplies and contracts of \$1,383,122; step and/or longevity increases for all eligible groups of \$1,153,054; and an increase in utilities and insurance of \$1,109,014 related to reopening the campus for in-person instruction.

The combination of these and other items resulted in an unaudited Unrestricted General Fund ending balance, including designated reserves, of \$43,914,608 or 22.65% of total expenditures and transfers.

2022-2023 Proposed Adopted Budget

The proposed, adopted budget is based on the 2022-2023 State budget, updated with the latest information provided by the Chancellor's Office. Changes to projections are expected as the year progresses, and updated information is received.

Major Highlights

Student Centered Funding Formula – Hold Harmless

In 2018-2019, the State adopted a new funding formula to determine the Apportionment allocation for each District named the Student-Centered Funding Formula (SCFF). The SCFF calculates Apportionment to be distributed to three main factors: base allocation (*enrollment*) - 70%, supplemental allocation (*number of students receiving financial aid*) – 20%, and the student success allocation (*number of student success outcome achieved*) – 10%. The original SCFF legislation contained a hold harmless provision that stated that through the 2021-2022 fiscal year, Districts will be funded at either the amount calculated under SCFF or at an amount

calculated at the 2017-2018 funding level, plus COLA, whichever is greater. The Governor's 2022-2023 Enacted Budget includes a modified hold harmless provision where starting 2025-2026, Districts would continue to receive funding at the greater of the 2024-2025, without further COLA increases, or the amount calculated under the SCFF.

For 2022-2023, the District projects that it will be funded under the hold harmless provision. Projection shows that if the resident enrollment stays flat through 2025-26, the District will not be receiving a COLA increase due to this provision starting in 2025-2026.

Linking Budget and Planning

The District Planning and Advisory Council (DPAC) is the District's primary planning body and is responsible for developing the annual Master Plan for Education Update, overseeing long-term planning efforts, reviewing the Vision, Mission, Values and Goals, assessing the Colleges planning process and developing new Strategic Initiatives.

For 2022-2023, the following Action Plans were developed by DPAC and have been approved by the Superintendent/President to be included in the Proposed Adopted Budget:

Develop a Master Plan for Education

Budget: \$185,000 (one-time) to be funded by Unrestricted General Fund

Purpose/Goal of Action Plan: Establish a task force comprised of representatives from all constituencies of the District who will work with Administrators and consultant in developing the District's Master Plan of Education.

Relaunch The Center to be a Learning and Professional Development Center for All Employee Groups

Budget: \$415,750 (ongoing) to be funded by Unrestricted General Fund and \$276,250 (ongoing) to be funded by Student Equity and Achievement Program

Purpose/Goal of Action Plan: Support the Institutional Effectiveness Partnership Initiative in its design and implementation of a comprehensive professional development plan for all employee groups, which aligns with the District's redesign, equity mission, vision and goals, to improve student racial equity and sense of belonging on campus.

Additional information regarding the District Planning and Advisory Council and the Annual Action Plans for 2022-2023 can be found at:

2022-23 Academic Year

The District's number one concern is to protect the health and safety of our campus community. Due to the diminishing impact of COVID-19, the District rescinded the requirement of evidence of COVID-19 vaccinations for employees and staff. The District will continue to promote vaccinations and implement all other safety and mitigation measures that have been in place throughout the pandemic—including mandatory indoor masking protocols, enhanced cleaning, disinfecting, air ventilation, and providing ample Personal Protective Equipment (PPE) wherever required. Santa Monica College will resume approximately 50% of class sections on-ground in Fall 2022 and plans to open more on ground sections during Spring 2023 dependent on demand. Support services and activities will also increase on campus service hours during the academic year depending on the demand.

2022-2023 Major Assumptions

The major revenue assumptions include:

- The calculation of apportionment was made under the hold harmless clause of the SCFF which guarantees that the District will receive the amount of apportionment collected in 2021-2022, plus Cost of Living Allowance (COLA) increase of 6.56% or \$9,497,269 less a deficit factor of ~~(\$102,900)~~ or ~~(0.07%)~~;
- An increase in non-resident tuition and Intensive ESL revenue of \$1,319,195 due to an increase in projected non-resident enrollment and increase of non-resident tuition fees from \$307 to \$316 per unit;
- The non-repetition of prior year apportionment adjustment of ~~(\$1,280,923)~~;
- A lower amount of HEERF backfill of lost revenues and indirect cost in 2022-2023 compared to 2021-2022 of ~~(\$11,934,448)~~.

The net effect of all changes in revenues, including those discussed above, has resulted in a projected decrease in total revenues of ~~(\$2,634,137)~~ or ~~(1.30%)~~ from the prior-year unaudited actuals.

The major expenditure assumptions include:

- Increases in supplies, utilities, insurance and contracts of \$3,810,685 mainly caused by increase in on-ground classes;
- Increases in employment and retirement benefits of \$3,683,603;
- Step and longevity increases of \$1,467,729;
- Inclusion of a vacancy list of 35 positions vital to ongoing operations and student success totaling to \$1,004,261. The projected cost of the vacancy list reflects a discount of 66% to indicate better the current year anticipated expenditures;
- Increase in health and welfare for current and retired employees \$903,939;
- Full year effect of hiring and termination \$653,328;
- Incentive payment of the December 2017 supplemental retirement plan completed in 2021-2022 <\$1,298,771>;
- Retroactive pay and one-time payment in 2021-2022 that will not repeat in 2022-2023 <\$1,571,826> for CSEA and SMCPOA and <\$680,174> for academic managers, classified managers and confidentials.

The net effect all changes in expenditures, including those discussed above, has resulted in a projected increase in total expenditures of \$8,525,526 or 4.4% compared with prior year unaudited actuals.

The breakdown of the projected expenditures is as follows: 89.9% on salaries and benefits, 6.7% on contracts and services, 2.8% insurance and utilities; 0.5% on supplies and 0.1% on transfers/financial.

Summary

The net effect of the projected changes in revenue and expenditures will result in a projected structural deficit of <\$1,517,174> and projected operating deficit, including one-time items, of <\$2,728,805>, resulting in a projected ending Unrestricted General Fund Balance of \$41,185,803 including designated reserves, or 20.35% of total expenditures and transfers.

2022-2023 Information, Data and Other Assumptions

Revenues

Federal Revenue

The federal revenue levels for 2022-2023 represent projected federal grant administrative allowances including Administrative Cost Allowance (ACA) for Financial Aid programs.

State Revenue – Principal Apportionment

In the form of Principal Apportionment, State funding under the new Student-Centered Funding Formula, net of the deficit factor constitutes 77.2% (\$154,169,804) of the District's operating revenue. The District receives Principal Apportionment through a combination of direct State funds known as General Apportionment, coupled with enrollment fees, property taxes (*including Redevelopment Agency Funds*) and the Education Protection Account (EPA), which was created as a result of the passage of Prop 30, and extended by the passage of Prop 55. These funds are combined to equal the Total Computational Revenues. If actual receipts of revenue from EPA, Redevelopment Agency (RDA), property taxes and/or enrollment fees differ from estimates, the general apportionment funding will be adjusted, subject to availability of state funding, to keep the total revenue constant.

Property Taxes

Based on preliminary projections, the District will receive \$41,047,972 in property taxes in 2022-2023. This is a combination of property tax shift, homeowner's exemption, secured taxes, unsecured taxes, supplemental taxes, RDA pass through and prior years' taxes. If the receipt of property tax does not meet these projections, the State may impose a deficit factor or constrain State funding to offset the resulting loss in funding.

Lottery

State Lottery revenues are paid each year according to the annual enrollment figures reported on the annual "320" Enrollment Report that is submitted to the California Community College Chancellor's Office by the District. The proposed adopted budget projects a reduction of lottery revenue of <\$424,147> from the prior year due to lower enrollment and a decrease in the projected non-Prop 20 lottery rate from prior year rate of \$176.94 per FTES to \$170.00 per FTES in 2022-

2023. If lottery sales or enrollment fall below projections, lottery revenue will be adjusted accordingly.

Local Revenues

The Local Revenue section of the budget contains Non-resident Tuition, the District's largest revenue source outside of Principal Apportionment. The Non-resident Tuition line item includes both revenues generated from Non-resident Tuition and revenue from special Intensive ESL classes for international students. For 2022-2023, the District projects an increase in non-resident FTES of 85.52 or 3.10% which equates to a projected increase in revenue of ~\$1.32 million in Non-resident Tuition in 2022-2023 from the prior year.

Since 2018-2019, Non-Resident Tuition/Intensive ESL revenue is projected to have declined by ~<30.44%> or <\$10,053,092>.

The remaining local revenue categories include property taxes, enrollment fees, student fees, interest, rental of facilities, etc.

Full-time Equivalent Students Served (FTES)

The District is projecting a decrease in resident enrollment of <638.12> credit FTES or <3.75%> from the prior year reported. Under the Student-Centered Funding Formula, this will not result in a decrease in funding as the District is funded under the hold-harmless provision of the formula. The District is also projecting a increase in non-resident enrollment of 85.52 FTES or 3.10% from the prior year actual, which will result in a projected increase in revenue of ~\$1.32 million in 2022-2023.

Since 2016-2017, total resident and non-resident FTES served is projected to have declined by ~<23.4%> or <6,098.35> FTES.

Expenditures

Salary and Benefits

Salary expenditure projections reflect applicable step, column and longevity increases for all qualified employees.

Benefit expenditure projections reflect increases caused by projected increases in benefits rates.

For the proposed adopted budget, changes in salary, benefit and vacancy line items result in an increase from the prior year actual by approximately \$4,707,166 or 2.66%. For 2022-2023, salaries and benefits represent 89.9% of total expenditures and transfers for the District's unrestricted general fund.

Supplies, Services, Capital and Transfers

Supplies, Services, Capital and Transfer expenditure projections reflect departmental requests based on operational needs. For the proposed adopted budget, changes in these line items account for an increase of approximately \$817,819 or 5.8% over prior year adopted budget allocations. The increase is mainly due to cost of election for bond issuance ballot of \$300,000 and contract related to DPAC annual action plan \$295,000. In addition, the District continues to be granted an exemption to required matches for Federal Work Study and SEOG resulting in projected savings of approximately \$400,000.

For 2022-2023, supplies, services, capital, and transfers represent 7.4% of total expenditures and transfers for the District's unrestricted general fund.

The largest line item of non-salary and benefit related expenditure is Contracts/Services. The Contracts/Services line item in the adopted budget includes: Advertising 16%, Bank Fees and Bad Debt 11%, Rents/Leases *Big Blue Bus, etc*) 11%, Consultants 9%, Repairs and Maintenance of Equipment 8%, Other Contract Services 8%, Software Licensing 6%, District Copiers 4%, LACOE Contracts (*i.e. BEST, HRS*) 4%, Legal Services (*including Personnel Commission*) 3%, Off-Campus Printing 3%, Postage and Delivery Services 3%, Professional Growth 3%, Conferences and Training 2%, Elections 2%, Memberships and Dues 1%, Audit 1%, Recruiting-Students 1% and Other Services (*i.e. Repair-Facility, Field Trips, Fingerprinting, etc.*) 4%.

RESTRICTED FUNDS

General Fund Restricted (01.3)

This fund represents restricted funding that is received by the District from Federal, State, and Local sources. All grants that do not end by June 30, 2023, will be carried over to the 2023-2024 budget, if permissible.

The ending fund balance contains prior year balances from the following programs: Lottery, Parking, Community Services, Contract Education, Health and Psychological Services and the SMC Performing Arts Center. These balances

represent revenue recognized and earned in prior years in excess of expenditures and are unavailable for transfer to other programs or funds.

When received, new grants will be presented to the Board of Trustees for approval, and the District's budget will be augmented to reflect the increase.

Special Reserve Fund (40.0) Capital

This fund is also known as the Capital Expenditures Fund. These funds are used for capital outlay related projects, and any expenditures for scheduled maintenance/physical plant, special repair projects, and architectural barrier removal. State funding for capital projects is also accounted for in this fund. In addition, rents and leases for Madison site, the City of Santa Monica swimming pool and the Airport Campus are charged to Capital Outlay Fund.

All capital expenditures and revenue in the Special Reserve Fund, as well as 42.3, 42.4 and 42.5, reflect the total expenditure allocation and the total revenue for all projects and are not limited to the current year, thus resulting in a zero-ending balance. Money in these funds may not be transferred into the general fund.

Bond Fund Measure S (42.3)

This fund reflects the revenue from the sale of bonds approved through Measure S and the interest earned in the fund. The expenditures in this fund relate to the District's construction plan approved under Measure S. For 2022-2023, this fund will be closed as funds were fully used up for construction.

Bond Fund Measure AA (42.4)

This fund reflects the revenue from the sale of bonds approved through Measure AA and the interest earned in the fund. The expenditures in this fund relate to the District's construction plan approved under Measure AA.

Bond Fund Measure V (42.5)

This fund reflects the revenue from the sale of bonds approved through Measure V and the interest earned in the fund. The expenditures in this fund relate to the District's construction plan approved under Measure V.

Bond Interest and Redemption Fund (48.0)

This fund is administered by the Los Angeles County Auditor-Controller's Office and reflects the receipt of property tax revenue due to voted indebtedness for bond

issues and the payment of interest on those bonds plus the redemption of the bonds that mature within the 2022-2023 fiscal year. This information is provided by the Los Angeles County Treasurer's Office through the Los Angeles County Office of Education.

Student Financial Aid Fund (74.0)

This fund consists of all student financial aid programs (*PELL, SEOG, Loans, Santa Monica College Promise, Student Success Completion, Early Action Emergency Student Aid, CARES – Higher Education Relief Fund and Cal Grants*). The transfer line items reflect a transfer from the Unrestricted General Fund to meet the match requirements of the individual grant programs.

Scholarship Trust Fund (75.0)

This fund is to account for gifts, donations, bequests, and devises (*subject to donor restrictions*) which are to be used for scholarships or grants in aid to students.

Auxiliary Operations

This budget reflects the revenue and expenditures of the auxiliary operations of the District, the Bookstore, the food and vending concessions, and college expenditures in programs such as Athletics, Music, Theatre Arts, the *Corsair* student newspaper, and transportation.

Other Post-Employment Benefits Irrevocable Trust - Informational

To improve transparency and assist the reader, an informational section has been added to the proposed Adopted Budget which details the annual activity, including gains and losses, of the irrevocable trust established by the District in 2008-2009 to assist in the long-term funding of retiree medical benefits.

CONCLUSION

This is the recommended budget for adoption. While it reflects the best information currently available, it is expected that changes will occur during the year. Some changes will be the result of revised state revenue allocations based on changes in the state budget, and others will be internal adjustments resulting from new or updated information.

UNRESTRICTED GENERAL FUND 01.0
2022-2023 ADOPTED REVENUE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL REVENUES	2022-2023 ADOPTED BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	117,433	88,987	134,326
02 TOTAL FEDERAL	117,433	88,987	134,326
STATE			
03 GENERAL APPORTIONMENT	58,355,754	48,636,880	61,470,784
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	26,532,283	40,927,381	31,483,010
05 COLA	6,985,928	6,985,928	9,497,269
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	1,664,376	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(383,453)	-
08 HOMEOWNERS EXEMPT	87,724	88,242	88,242
09 STATE LOTTERY REVENUE	3,356,040	3,816,847	3,392,700
10 MANDATED PROGRAM COSTS	622,732	622,804	667,004
11 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	5,641,040	6,906,933	7,413,205
12 OTHER STATE	3,431,740	5,992,696	6,063,184
13 TOTAL STATE	105,013,241	115,258,634	120,075,398
LOCAL			
14 PROP TAX SHIFT (ERAF)	12,542,043	11,082,546	14,874,214
15 SECURED TAX	19,675,995	18,215,629	18,215,629
16 SUPPLEMENTAL TAXES	552,108	643,850	643,850
17 UNSECURED TAX	582,216	617,308	617,308
18 PRIOR YRS TAXES	664,002	703,005	703,005
19 PROPERTY TAX - RDA PASS THRU	2,071,499	2,067,221	2,067,221
20 PROPERTY TAX - RDA RESIDUAL	4,408,025	3,838,503	3,838,503
21 RENTS	69,000	109,938	100,000
22 INTEREST	146,000	274,155	295,000
23 ENROLLMENT FEES	11,041,577	11,192,798	10,888,540
24 UPPER DIVISION FEES	81,312	80,304	75,600
25 STUDENT RECORDS	208,500	300,912	-
26 NON-RESIDENT TUITION/INTENSIVE ESL	20,630,583	21,657,241	22,976,436
27 OTHER STUDENT FEES & CHARGES	77,000	81,680	79,500
28 F1 APPLICATION FEES	96,100	203,766	210,100
29 OTHER LOCAL	1,671,200	2,067,447	1,918,123
30 STUDENT BENEFITS FEE	1,142,900	1,156,859	1,125,400
31 PARKING FINES	-	6,322	-
32 TOTAL LOCAL	75,660,060	74,299,484	78,628,429
33 TOTAL REVENUE	180,790,734	189,647,105	198,838,153
34 HEERF BACKFILL OF LOST REVENUES	14,071,290	12,327,638	-
35 HEERF INDIRECT COST	324,018	93,925	487,115
36 TRANSFER IN	254,864	202,239	318,440
37 SALE OF EQUIPMENT AND SUPPLIES	-	6,938	-
38 TOTAL OTHER FINANCING SOURCES	14,650,172	12,630,740	805,555
39 TOTAL REVENUE AND TRANSFERS	195,440,906	202,277,845	199,643,708

UNRESTRICTED GENERAL FUND 01.0
2022-2023 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL EXPENDITURES	2022-2023 ADOPTED BUDGET
01 INSTRUCTION	29,556,373	28,949,298	31,065,012
02 ACADEMIC MANAGERS	6,372,835	6,692,186	6,667,451
03 NON-INSTRUCTION	6,445,236	6,519,789	7,174,412
04 HOURLY INSTRUCTION	32,021,209	32,495,197	31,000,675
05 HOURLY NON-INSTRUCTION	5,871,813	5,519,180	5,411,563
06 ACADEMIC RETRO AND ONE-TIME OFF SCHEDULE PAYMENT	-	205,530	-
07 VACANT POSITIONS	191,454	-	238,613
08 VACANCY SAVINGS	(126,360)	-	(157,485)
09 TOTAL ACADEMIC	80,332,560	80,381,180	81,400,241
10 CLASSIFIED REGULAR	24,300,097	24,137,027	24,895,872
11 CLASSIFIED MANAGERS	5,761,730	6,381,125	6,399,891
12 CLASS REG INSTRUCTION	3,477,935	3,599,684	3,652,817
13 CLASSIFIED HOURLY	1,471,444	1,502,574	1,524,489
14 CLASS HRLY INSTRUCTION	461,667	353,326	510,093
15 CLASSIFIED RETRO AND ONE-TIME OFF SCHEDULE PAYMENT	-	1,734,729	-
16 VACANT POSITIONS	1,492,437	-	1,949,322
17 VACANCY SAVINGS	(985,008)	-	(1,286,553)
18 TOTAL CLASSIFIED	35,980,302	37,708,465	37,645,931
19 STRS	10,248,607	10,337,710	12,256,085
20 STATE ON-BEHALF PENSION CONTRIB TO STRS	5,641,040	6,906,933	7,413,205
21 PERS	8,968,520	9,057,386	10,404,853
22 OASDI/MEDICARE	4,081,618	4,058,320	4,206,411
23 H/W	18,117,839	17,088,133	17,839,589
24 RETIREES' H/W	5,607,872	5,294,556	5,447,039
25 SUI	670,203	693,354	684,020
26 WORKERS' COMPENSATION	2,198,685	2,190,687	2,377,568
27 ALTERNATIVE RETIREMENT	614,131	490,062	589,158
28 EARLY RETIREMENT INCENTIVES	2,608,178	2,608,178	1,309,407
29 BENEFITS RELATED TO ACADEMIC AND CLASSIFIED RETRO AND ONE-	-	311,741	-
30 BENEFITS RELATED TO VACANT POSITIONS	538,845	-	765,777
31 BENEFITS RELATED TO VACANCY SAVINGS	(355,638)	-	(505,413)
32 TOTAL BENEFITS	58,939,900	59,037,060	62,787,699
33 SUPPLIES	978,677	458,545	1,021,696
34 TCO-SUPPLIES	67,070	-	67,070
35 TOTAL SUPPLIES	1,045,747	458,545	1,088,766
36 CONTRACTS/SERVICES	12,846,615	10,689,737	13,590,932
37 DEFERRAL/BORROWING COST	25,804	35,804	-
38 INSURANCE	1,576,727	1,554,784	1,634,071
39 UTILITIES	3,214,794	3,767,300	4,003,086
40 TOTAL SERVICES	17,663,940	16,047,625	19,228,089
43 TOTAL EXPENDITURES	193,962,449	193,632,875	202,150,726
44 OTHER OUTGO - TRANSFERS	165,000	209,948	220,762
45 OTHER OUTGO - STUDENT AID	500	4,164	1,025
46 TOTAL TRANSFERS/FINANCIAL AID	165,500	214,112	221,787
47 TOTAL EXPENDITURES & TRANSFERS	194,127,949	193,846,987	202,372,513

UNRESTRICTED GENERAL FUND 01.0
2022-2023 ADOPTED FUND BALANCE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL FUND BALANCE	2022-2023 ADOPTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	163,125,731	188,422,642	199,105,635
02 TOTAL EXPENDITURES AND TRANSFERS	192,566,096	190,028,166	199,618,548
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	2,222,736	-	2,953,712
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,467,006)	-	(1,949,451)
05 OPERATING SURPLUS/(DEFICIT)	(30,196,095)	(1,605,524)	(1,517,174)
ONE-TIME ITEMS			
06 HEERF BACKFILL OF LOST REVENUES AND INDIRECT COST	14,395,308	12,421,563	487,115
07 FTES BORROWING/DECLINE DUE TO ENDING OF SCFF HOLD HARMLESS	18,816,980	-	-
08 APPORTIONMENT DEFICIT FACTOR	(1,497,113)	-	(102,900)
09 PRIOR YEAR APPORTIONMENT ADJ	-	1,280,923	-
10 PART-TIME FACULTY OFFICE HOURS - ONE-TIME	600,000	152,717	153,858
11 ACADEMIC CLASSIFIED ONE-TIME PAYMENT & RELATED BENEFITS	-	(2,252,000)	-
12 DEFERRAL/BORROWING COST	(25,804)	(16,040)	-
14 ONE-TIME SAVINGS IN DISCRETIONARY EXPENSES	-	-	-
15 TCO-SUPPLIES AND CONTRACTS/SERVICES	(67,070)	-	(67,070)
16 ONE-TIME BUDGET AUGMENTATION	(713,249)	(1,550,781)	(1,682,634)
17 OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	1,312,957	8,430,858	(2,728,805)
18 BEGINNING BALANCE	35,483,750	35,483,750	43,914,608
ADJUSTMENT TO BEGINNING BALANCE	-	-	-
19 ENDING FUND BALANCE	36,796,707	43,914,608	41,185,803
20 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	18.95%	22.65%	20.35%

DESIGNATION OF FUND BALANCE

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL FUND BALANCE	2022-2023 ADOPTED BUDGET
22 UNDESIGNATED FUND BALANCE	35,179,346	42,287,239	41,185,803
23 UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	18.12%	21.81%	0
DESIGNATED RESERVE FOR:			
24 RESERVE FOR FUTURE STRS AND PERS INCREASES	1,617,361	1,627,369	-
25 TOTAL	1,617,361	1,627,369	-
26 DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	0.83%	0.84%	-
27 TOTAL ENDING FUND BALANCE	36,796,707	43,914,608	41,185,803
28 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	18.95%	22.65%	0

** Chancellor's Office recommended ratio is 5%.

UNRESTRICTED GENERAL FUND 01.0
2022-2023 ADOPTED REVENUE BUDGET

ACCOUNTS	2018-2019 ACTUAL REVENUES	2019-2020 ACTUAL REVENUES	2020-2021 ACTUAL REVENUES	2021-2022 ACTUAL REVENUES	2022-2023 ADOPTED BUDGET
FEDERAL					
01 FIN AID ADM ALLOWANCES	102,225	125,923	118,577	88,987	134,326
02 TOTAL FEDERAL	102,225	125,923	118,577	88,987	134,326
STATE					
03 GENERAL APPORTIONMENT	61,474,327	77,089,021	53,473,520	48,636,880	61,470,784
04 EDUCATION PROTECTION ACCOUNT - PROP 30/55	19,523,072	10,071,579	32,818,910	40,927,381	31,483,010
05 COLA	3,520,794	4,350,124	-	6,985,928	9,497,269
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	139,778	303,912	773,265	1,664,376	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	(152,804)	(253,257)	(64,570)	(383,453)	-
08 HOMEOWNERS EXEMPT	93,379	90,208	87,724	88,242	88,242
09 STATE LOTTERY REVENUE	4,083,524	3,711,867	3,807,112	3,816,847	3,392,700
10 MANDATED PROGRAM COSTS	548,459	622,981	592,762	622,804	667,004
11 STATE ON-BEHALF PENSION CONTR TO STRS	5,406,188	6,932,887	6,147,444	6,906,933	7,413,205
12 OTHER STATE	4,406,006	4,062,614	3,512,658	5,992,696	6,063,184
13 TOTAL STATE	99,042,723	106,981,936	101,148,825	115,258,634	120,075,398
LOCAL					
14 PROP TAX SHIFT (ERAF)	13,211,517	9,639,396	12,542,043	11,082,546	14,874,214
15 SECURED TAX	16,087,391	16,805,463	17,759,198	18,215,629	18,215,629
16 SUPPLEMENTAL TAXES	391,781	355,787	552,108	643,850	643,850
17 UNSECURED TAX	600,542	592,339	582,216	617,308	617,308
18 PRIOR YRS TAXES	550,358	532,489	664,002	703,005	703,005
19 PROPERTY TAX - RDA PASS THRU	1,752,991	1,829,829	2,071,499	2,067,221	2,067,221
20 PROPERTY TAX - RDA RESIDUAL	2,837,858	3,202,220	4,408,025	3,838,503	3,838,503
21 RENTS	150,458	99,965	21,500	109,938	100,000
22 INTEREST	936,903	666,902	121,921	274,155	295,000
23 ENROLLMENT FEES	13,668,748	12,165,140	12,238,927	11,192,798	10,888,540
24 UPPER DIVISION FEES	66,655	71,904	81,312	80,304	75,600
25 STUDENT RECORDS	395,849	334,506	231,137	300,912	-
26 NON-RESIDENT TUITION/INTENSIVE ESL	33,029,528	28,384,549	23,987,221	21,657,241	22,976,436
27 OTHER STUDENT FEES & CHARGES	64,878	74,375	85,382	81,680	79,500
28 F1 APPLICATION FEES	203,827	148,052	112,070	203,766	210,100
29 OTHER LOCAL	990,862	2,557,301	2,108,567	2,067,447	1,918,123
30 STUDENT BENEFITS FEE	966,099	721,545	731,920	1,156,859	1,125,400
31 LIBRARY CARDS	40	-	-	-	-
32 LIBRARY FINES	3,934	2,803	-	-	-
33 PARKING FINES	128,290	108,553	11,678	6,322	-
34 TOTAL LOCAL	86,038,509	78,293,118	78,310,726	74,299,484	78,628,429
35 TOTAL REVENUE	185,183,457	185,400,977	179,578,128	189,647,105	198,838,153
36 HEERF BACKFILL OF LOST REVENUES	-	-	16,200,163	12,327,638	-
37 HEERF INDIRECT COST	-	-	481,244	93,925	487,115
38 TRANSFER IN	116,408	135,366	167,609	202,239	318,440
39 SALE OF EQUIPMENT AND SUPPLIES	21,767	19,369	10,531	6,938	-
40 TOTAL OTHER FINANCING SOURCES	138,175	154,735	16,859,547	12,630,740	805,555
41 TOTAL REVENUE AND TRANSFERS	185,321,632	185,555,712	196,437,675	202,277,845	199,643,708
42 BEGINNING BALANCE	23,813,118	28,280,906	19,511,702	33,637,423	42,287,239
43 BEGINNING DESIGNATED RESERVE	3,835,224	2,395,201	1,529,053	1,846,327	1,627,369
44 ADJUSTMENT TO BEGINNING BALANCE	-	-	298,334	-	-
45 TOTAL FUNDS AVAILABLE	212,969,974	216,231,819	217,776,764	237,761,595	243,558,316

UNRESTRICTED GENERAL FUND 01.0
2022-2023 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES	2020-2021 ACTUAL EXPENDITURES	2021-2022 ACTUAL EXPENDITURES	2022-2023 ADOPTED BUDGET
01 INSTRUCTION	27,834,180	30,871,953	28,355,558	28,949,298	31,065,012
02 ACADEMIC MANAGERS	6,531,131	7,111,548	6,027,951	6,692,186	6,667,451
03 NON-INSTRUCTION	6,191,422	6,676,087	6,530,048	6,519,789	7,174,412
04 HOURLY INSTRUCTION	33,106,723	33,278,389	32,547,555	32,495,197	31,000,675
05 HOURLY NON-INSTRUCTION	5,018,781	5,304,185	5,155,899	5,519,180	5,411,563
06 ACADEMIC ONE-TIME PAYMENT	-	-	175,303	205,530	-
07 VACANT POSITIONS	-	-	-	-	238,613
08 VACANCY SAVINGS	-	-	-	-	(157,485)
09 TOTAL ACADEMIC	78,682,237	83,242,162	78,792,314	80,381,180	81,400,241
10 CLASSIFIED REGULAR	22,021,537	24,305,797	23,304,687	24,137,027	24,895,872
11 CLASSIFIED MANAGERS	5,363,224	5,422,299	5,519,068	6,381,125	6,399,891
12 CLASS REG INSTRUCTION	3,540,497	3,652,462	3,387,303	3,599,684	3,652,817
13 CLASSIFIED HOURLY	2,161,437	2,331,676	739,972	1,502,574	1,524,489
14 CLASS HRLY INSTRUCTION	410,154	447,395	185,239	353,326	510,093
15 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	-	1,044,557	860,508	1,734,729	-
16 VACANT POSITIONS	-	-	-	-	1,949,322
17 VACANCY SAVINGS	-	-	-	-	(1,286,553)
18 TOTAL CLASSIFIED	33,496,849	37,204,186	33,996,777	37,708,465	37,645,931
19 STRS	9,488,778	10,842,602	9,837,027	10,337,710	12,256,085
20 STATE ON-BEHALF PENSION CONTRIB TO STRS	5,406,188	6,932,887	6,147,444	6,906,933	7,413,205
21 PERS	6,550,219	7,754,386	7,662,474	9,057,386	10,404,853
22 OASDI/MEDICARE	3,808,169	4,081,364	3,857,114	4,058,320	4,206,411
23 H/W	15,434,151	17,035,692	16,667,977	17,088,133	17,839,589
24 RETIREES' H/W	4,570,707	4,712,032	5,287,086	5,294,556	5,447,039
25 SUI	155,571	146,590	333,262	693,354	684,020
26 WORKERS' COMPENSATION	2,049,155	1,952,228	2,217,945	2,190,687	2,377,568
27 ALTERNATIVE RETIREMENT	512,693	531,060	577,348	490,062	589,158
28 EARLY RETIREMENT INCENTIVES	1,299,111	1,298,771	2,608,178	2,608,178	1,309,407
29 BENEFITS REL TO CLASSIFIED ONE-TIME OFF SCH PAY/RETRO	-	178,796	85,922	311,741	-
30 BENEFITS RELATED TO VACANT POSITIONS	-	-	-	-	765,777
31 BENEFITS RELATED TO VACANCY SAVINGS	-	-	-	-	(505,413)
32 TOTAL BENEFITS	49,274,742	55,466,408	55,281,777	59,037,060	62,787,699
33 SUPPLIES	923,954	738,132	414,528	458,545	1,021,696
34 TCO-SUPPLIES	-	2,087	7,655	-	67,070
35 TOTAL SUPPLIES	923,954	740,219	422,183	458,545	1,088,766
36 CONTRACTS/SERVICES	14,917,458	13,514,573	9,391,862	10,689,737	13,590,932
37 TCO-CONTRACTS/SERVICES	-	25,740	-	-	-
38 DEFERRAL/BORROWING COST	-	-	66,810	35,804	-
39 INSURANCE	1,105,135	1,246,373	1,437,021	1,554,784	1,634,071
40 UTILITIES	3,568,348	3,340,130	2,776,049	3,767,300	4,003,086
41 TOTAL SERVICES	19,590,941	18,126,816	13,671,742	16,047,625	19,228,089
42 EQUIPMENT	-	82,963	-	-	-
43 TOTAL CAPITAL	-	82,963	-	-	-
44 TOTAL EXPENDITURES	181,968,723	194,862,754	182,164,793	193,632,875	202,150,726
45 OTHER OUTGO - TRANSFERS	324,601	327,201	128,221	209,948	220,762
46 OTHER OUTGO - STUDENT AID	543	1,109	-	4,164	1,025
47 TOTAL TRANSFERS/FINANCIAL AID	325,144	328,310	128,221	214,112	221,787
48 TOTAL EXPENDITURES & TRANSFERS	182,293,867	195,191,064	182,293,014	193,846,987	202,372,513
49 CONTINGENCY RESERVE	28,280,906	19,511,702	33,637,423	42,287,239	41,185,803
50 DESIGNATED RESERVE	2,395,201	1,529,053	1,846,327	1,627,369	-
51 TOTAL	212,969,974	216,231,819	217,776,764	237,761,595	243,558,316

RESTRICTED GENERAL FUND 01.3
2022-2023 ADOPTED REVENUE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL REVENUES	2022-2023 ADOPTED BUDGET
FEDERAL			
01 ARP-AMERICAN RESCUE PLAN-HEERF III	18,692,866	16,292,562	2,400,305
02 CARES-HEERF-MINORITY SERVING INSTITUTIONS	3,381,056	909,521	2,471,536
03 FWS-FEDERAL WORK STUDY	628,258	293,784	604,044
04 PERKINS IV TITLE I-C	912,292	912,292	1,022,386
05 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	57,416	57,416	62,040
06 FEDERAL CARRYOVERS	2,831,714	1,685,941	2,559,674
07 OTHER FEDERAL	1,486,876	1,104,753	2,569,808
08 TOTAL FEDERAL	27,990,478	21,256,269	11,689,793
STATE			
09 LOTTERY	1,338,298	1,760,434	1,337,123
10 ADULT EDUCATION BLOCK GRANT	451,544	423,281	489,365
11 BASIC NEEDS CENTERS AND STAFFING SUPPORT	-	131,402	587,462
12 BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	-	-	382,829
13 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	106,589	98,173	102,924
14 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD	332,313	286,440	386,908
15 COVID-19 RESPONSE BLOCK GRANT-STATE	1,184,232	1,184,232	-
16 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	2,399,641	2,463,342	3,063,175
17 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,447,920	1,279,396	1,471,192
18 EQUAL EMPLOYMENT OPPORTUNITY	-	-	138,888
19 FINANCIAL AID TECHNOLOGY-ONGOING	68,134	68,134	68,134
20 GUIDED PATHWAYS	221,999	-	769,404
21 MENTAL HEALTH SERVICES	-	72,505	479,342
22 NURSING EDUCATION PROGRAM SUPPORT	251,070	249,763	251,070
23 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	2,167,455	812,580	4,500,000
24 RETENTION AND ENROLLMENT OUTREACH	-	351,353	1,790,756
25 SFAA-STUDENT FINANCIAL AID ADMIN	825,684	704,127	1,038,381
26 STRONG WORKFORCE PROGRAM	1,103,117	-	1,225,686
27 STUDENT EQUITY AND ACHIEVEMENT	9,353,200	3,233,808	9,271,311
28 VETERANS RESOURCE CENTER-ONGOING	106,049	-	105,742
29 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	918,310	1,062,402	1,140,164
30 STATE CARRYOVERS	13,782,314	11,832,174	14,745,789
31 OTHER STATE	155,972	73,327	250,972
32 TOTAL STATE	36,213,841	26,086,873	43,596,617
LOCAL			
33 COMMUNITY SERVICES	661,795	237,395	598,609
34 CONSOLIDATED CONTRACT ED-LOCAL	50,000	77,755	-
35 HEALTH FEES	1,423,347	1,259,241	1,157,499
36 PARKING FEES	498,776	151,294	200,000
37 PICO PROMISE	145,566	145,566	149,214
38 DONATIONS-KCRW	2,355,744	1,575,938	2,452,061
39 RADIO GRANTS	1,200,000	1,165,527	1,238,000
40 LOCAL CARRYOVERS	1,252,148	484,430	594,861
41 OTHER LOCAL	3,122,072	3,517,240	5,098,697
42 TOTAL LOCAL	10,709,448	8,614,386	11,488,941
TOTAL REVENUES	74,913,767	55,957,528	66,775,351
TRANSFERS			
44 HEERF BACKFILL OF LOST REVENUES	2,313,917	2,567,410	-
45 TOTAL TRANSFERS	2,313,917	2,567,410	-
46 TOTAL REVENUE AND TRANSFERS	77,227,684	58,524,938	66,775,351

RESTRICTED GENERAL FUND 01.3
2022-2023 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL EXPENDITURES	2022-2023 ADOPTED BUDGET
01 INSTRUCTION	146,080	-	137,800
02 MANAGEMENT	1,901,003	1,481,843	2,181,948
03 NON-INSTRUCTION	3,017,894	2,651,564	2,462,381
04 HOURLY INSTRUCTION	-	-	-
05 HOURLY NON-INSTRUCTION	8,328,679	6,351,085	10,316,986
06 TOTAL ACADEMIC	13,393,656	10,484,492	15,099,115
07 CLASSIFIED REGULAR	4,798,908	4,461,338	7,263,064
08 CLASSIFIED MANAGERS	453,120	502,348	565,382
09 CLASS REG INSTRUCTION	91,171	8,775	10,000
10 CLASSIFIED HOURLY	3,171,907	1,893,933	3,923,068
11 CLASS HRLY INSTRUCTION	314,475	156,016	179,739
12 TOTAL CLASSIFIED	8,829,581	7,022,410	11,941,253
13 BENEFITS HOLDING ACCOUNT	8,032,488	-	8,828,433
14 STRS	-	1,173,082	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	1,062,402	-
16 PERS	-	1,217,321	-
17 OASDI/MEDICARE	-	598,587	-
18 H/W	-	2,003,526	-
19 SUI	-	81,758	-
20 WORKERS' COMP.	-	307,294	-
21 ALTERNATIVE RETIREMENT	-	126,760	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	45,812	-
23 TOTAL BENEFITS	8,032,488	6,616,542	8,828,433
24 TOTAL SUPPLIES	5,069,006	1,460,541	3,646,165
25 CONTRACTS/SERVICES	13,645,358	8,061,670	13,587,529
26 INSURANCE	2,076,718	2,710,270	3,673,520
27 UTILITIES	111,000	51,787	158,000
28 TOTAL SERVICES	15,833,076	10,823,727	17,419,049
29 BLDG & SITES	100,000	-	100,000
30 EQUIPMENT/LEASE PURCHASE	4,692,808	2,765,056	8,152,944
31 TOTAL CAPITAL	4,792,808	2,765,056	8,252,944
32 TOTAL EXPENDITURES	55,950,615	39,172,768	65,186,959
33 HEERF BACKFILL OF LOST REVENUES & INDIRECT COST	17,562,800	16,018,561	487,115
34 OTHER OUTGO - STUDENT AID	740,414	457,267	792,476
35 OTHER OUTGO - TRANSFERS	254,864	194,203	272,678
36 TOTAL OTHER OUTGO	18,558,078	16,670,031	1,552,269
37 TOTAL EXPENDITURES & OTHER OUTGO	74,508,693	55,842,799	66,739,228

RESTRICTED GENERAL FUND 01.3
2022-2023 ADOPTED FUND BALANCE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL REVENUES	2022-2023 ADOPTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	77,227,684	58,524,938	66,775,351
02 TOTAL EXPENDITURES AND TRANSFERS	74,508,693	55,842,799	66,739,228
03 OPERATING SURPLUS/(DEFICIT)	2,718,991	2,682,139	36,123
04 BEGINNING BALANCE	9,950,497	9,950,497	12,632,636
05 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06 CONTINGENCY RESERVE/ENDING FUND BALANCE	12,669,488	12,632,636	12,668,759
07 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFE	17.00%	22.62%	18.98%

RESTRICTED GENERAL FUND 01.3
2022-2023 ADOPTED REVENUE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL REVENUES	2022-2023 ADOPTED BUDGET
FEDERAL CARRYOVER			
01 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	234,928	56,878	96,518
02 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	179,575	179,575	219,175
03 NAVIGATING THE PATHWAY TO SUCCESS	892,017	377,232	884,156
04 PROMOTION OF HUMANITIES - TEACHING AND LEARNING	26,871	22,215	-
05 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	1,316,551	903,061	413,489
06 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	-	-	855,636
07 TRIO UPWARD BOUND	181,772	146,980	90,700
08 TOTAL FEDERAL CARRYOVER	2,831,714	1,685,941	2,559,674
FEDERAL CURRENT YEAR			
09 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	-	183,483	279,999
10 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	589,275	370,100	591,062
11 NAVIGATING THE PATHWAY TO SUCCESS	600,000	230,630	600,000
12 NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	-	-	120,763
13 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	-	118,847	977,984
14 TRIO UPWARD BOUND	297,601	201,693	-
15 TOTAL FEDERAL CURRENT YEAR	1,486,876	1,104,753	2,569,808
16 GRAND TOTAL - FEDERAL	4,318,590	2,790,694	5,129,482
STATE - CARRYOVER			
17 AMAZON WEB SERVICES CLOUD SKILLS PILOT PROGRAM	-	-	75,000
18 AWARD FOR INNOVATION IN HIGHER EDUCATION	722,892	123,174	599,718
19 BASIC NEEDS CENTERS AND STAFFING SUPPORT	-	-	268,064
20 BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	-	-	378,285
21 CA COMMUNITY COLLEGES MENTAL HEALTH SERVICES	155,978	155,977	-
22 CALFRESH OUTREACH (SB 85)	44,292	44,292	-
23 CALIFORNIA ADULT EDUCATION PROGRAM	47,605	47,604	24,442
24 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDCARE	25,054	12,335	45,873
25 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	-	-	8,417
26 CLASSIFIED PROFESSIONAL DEVELOPMENT	95,161	-	95,161
27 COLLEGE CAREER ACCESS PATHWAYS ONE-TIME	-	-	22,747
28 CULTURALLY COMPETENT FACULTY PROFESSIONAL DEVELOPMENT	-	-	50,435
29 DREAM RESOURCE LIAISON SUPPORT ALLOCATION	78,664	78,664	93,541
30 EMPLOYMENT TRAINING PANEL	730,505	285,450	22,860
31 EOPS-EXTENDED OPPORTUNITY PROG & SERV	-	-	168,525
32 EQUAL EMPLOYMENT OPPORTUNITY	113,346	8,902	154,444
33 EQUAL EMPLOYMENT OPPORTUNITY FOR BEST PRACTICES	-	-	208,333
34 FINANCIAL AID TECHNOLOGY - ONE TIME	4,612	3,433	-
35 GUIDED PATHWAYS	557,246	406,699	372,545
36 HIGHER EDUCATION STUDENT HOUSING	-	-	110,000
37 HUNGER FREE CAMPUS SUPPORT	60	60	-
38 INSTRUCTIONAL EQUIPMENT AND LIBRARY MATERIALS	41,009	31,454	9,555
39 LEADERSHIP DEVELOPMENT PROGRAM	1,030	1,030	-
<i>TO BE CONTINUED</i>			

RESTRICTED GENERAL FUND 01.3
2022-2023 ADOPTED REVENUE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL REVENUES	2022-2023 ADOPTED BUDGET
<i>CONTINUATION</i>			
40 LGBTQ+ FUNDING	-	-	176,274
41 LIBRARY SERVICES PLATFORM	-	-	21,469
42 MENTAL HEALTH SUPPORT	-	-	406,156
43 NURSING EDUCATION PROGRAM SUPPORT	-	-	1,308
44 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	50,418	49,808	1,355,484
45 RETENTION AND ENROLLMENT (SB 85)	246,708	192,280	900,705
46 SCIGP-SCHOOL COMMUNICATION INOPERABILITY GRANT PROGRAM	100,000	99,379	-
47 SFAA-STUDENT FINANCIAL AID ADMIN	361,598	308,307	121,557
48 STRONG WORKFORCE PROGRAM	1,785,983	1,785,983	1,401,788
49 STRONG WORKFORCE PROGRAM - REGIONAL	2,898,578	2,654,299	1,331,022
50 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	5,383,617	5,383,617	6,037,503
51 TRANSFER AND ARTICULATION	2,329	2,328	-
52 VETERANS RESOURCE CENTER - ONE TIME	132,101	132,101	-
53 VETERANS RESOURCE CENTER - ONGOING	202,028	24,998	283,078
54 VETERANS SUCCESS CENTER - ONGOING	1,500	-	1,500
55 TOTAL STATE CARRYOVER	13,782,314	11,832,174	14,745,789
STATE - CURRENT YEAR			
56 AMAZON WEB SERVICES CLOUD SKILLS PILOT PROGRAM	-	-	75,000
57 DREAM RESOURCE LIAISON SUPPORT	155,972	62,430	155,972
58 STRONG WORKFORCE PROGRAM - REGIONAL	-	10,897	-
59 ZERO TEXTBOOK COST PROGRAM	-	-	20,000
60 TOTAL STATE CURRENT YEAR	155,972	73,327	250,972
61 GRAND TOTAL - STATE	13,938,286	11,905,501	14,996,761
LOCAL CARRYOVER			
62 AMERICAN RESCUE PLAN ACT STABILIZATION GRANT (CPB)	581,544	260,557	320,987
63 CA TRUSTEE FELLOWSHIP PROJECT	65,750	65,750	-
64 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	-	-	105,469
65 GATEWAY COURSES TOIMPROVE STUDENT ENGAGEMENT WITH STEM (UCLA)	-	-	74,990
66 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	15,263	-	22,063
67 INNOVATION AND EFFECTIVENESS GRANT	200,000	3,819	-
68 KCRW - CORPORATION FOR PUBLIC BROADCASTING	106,016	106,015	71,352
69 PUBLIC HOUSEKEEPING TRAINING PROGRAM	283,575	48,289	-
70 TOTAL - LOCAL CARRYOVER	1,252,148	484,430	594,861
LOCAL-CURRENT YEAR			
71 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	-	42,422	147,890
72 F1 INSURANCE	2,069,418	2,703,000	3,665,520
73 GATEWAY COURSES TOIMPROVE STUDENT ENGAGEMENT WITH STEM (UCLA)	-	66,794	70,325
74 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	6,800	-	-
75 INTELLIGENCE COMMUNITY CENTERS FOR ACADEMIC EXCELLENCE	-	7,500	-
76 SMC PERFORMING ARTS CENTER	1,045,854	697,524	1,214,962
78 TOTAL LOCAL-CURRENT YEAR	3,122,072	3,517,240	5,098,697
79 GRAND TOTAL - LOCAL	4,374,220	4,001,670	5,693,558

RESTRICTED GENERAL FUND 01.3
2022-2023 ADOPTED REVENUE BUDGET

ACCOUNTS	2018-2019 ACTUAL REVENUES	2019-2020 ACTUAL REVENUES	2020-2021 ACTUAL REVENUES	2021-2022 ACTUAL REVENUES	2022-2023 ADOPTED BUDGET
FEDERAL					
01 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEERF	-	340,855	5,755,901	-	-
02 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEERF	-	-	18,546,429	-	-
03 ARP-AMERICAN RESCUE PLAN-HEERF III	-	-	2,498,568	16,292,562	2,400,305
04 CARES-MINORITY SERVING INSTITUTION	-	-	1,190,361	909,521	2,471,536
05 COVID-19 RESPONSE BLOCK GRANT-FEDERAL	-	796,434	989,704	-	-
06 FWS-FEDERAL WORK STUDY	557,079	682,086	285,810	293,784	604,044
07 PERKINS IV TITLE I-C	743,566	808,020	890,485	912,292	1,022,386
08 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	57,992	60,917	57,890	57,416	62,040
09 FEDERAL CARRYOVERS	1,064,060	1,686,815	1,142,341	1,685,941	2,559,674
10 OTHER FEDERAL	935,554	960,895	1,280,351	1,104,753	2,569,808
11 TOTAL FEDERAL	3,358,251	5,336,022	32,637,840	21,256,269	11,689,793
STATE					
12 LOTTERY	1,728,543	1,330,290	1,627,998	1,760,434	1,337,123
13 ADULT EDUCATION BLOCK GRANT	346,666	373,768	383,849	423,281	489,365
14 BASIC NEEDS CENTERS	-	-	-	131,402	587,462
15 BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	-	-	-	-	382,829
16 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	51,028	72,381	91,932	98,173	102,924
17 CALFRESH OUTREACH (SB 85)	-	-	5,778	-	-
18 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDC	254,528	328,197	316,815	286,440	386,908
19 COVID-19 RESPONSE BLOCK GRANT-STATE	-	-	30,643	1,184,232	-
20 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	2,128,671	2,208,724	2,361,380	2,463,342	3,063,175
21 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,298,374	1,308,380	1,243,541	1,279,396	1,471,192
22 EQUAL EMPLOYMENT OPPORTUNITY	519	-	-	-	138,888
23 FINANCIAL AID TECHNOLOGY-ONGOING	-	69,167	68,261	68,134	68,134
24 GUIDED PATHWAYS	131,167	-	-	-	769,404
25 HUNGER FREE CAMPUS	3,951	-	-	-	-
26 NURSING EDUCATION PROGRAM SUPPORT	221,818	251,070	250,492	249,763	251,070
27 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	265,962	-	-	812,580	4,500,000
28 SFAA-STUDENT FINANCIAL AID ADMIN	926,753	718,201	486,540	704,127	1,038,381
29 STRONG WORKFORCE PROGRAM	-	-	-	-	1,225,686
30 STUDENT EQUITY AND ACHIEVEMENT	3,230,443	4,089,499	3,524,193	3,233,808	9,271,311
31 VETERANS RESOURCE CENTER-ONGOING	-	-	-	-	105,742
32 MENTAL HEALTH SERVICES	-	-	-	72,505	479,342
33 MENTAL HEALTH SUPPORT	12,456	-	-	-	-
34 RETENTION AND ENROLLMENT OUTREACH	-	-	-	351,353	1,790,756
35 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	763,831	1,017,735	988,154	1,062,402	1,140,164
36 STATE CARRYOVERS	12,112,978	15,237,788	12,731,906	11,832,174	14,745,789
37 OTHER STATE	1,194,731	313,704	87,176	73,327	250,972
38 TOTAL STATE	24,672,419	27,318,904	24,198,658	26,086,873	43,596,617
LOCAL					
39 COMMUNITY SERVICES	573,944	336,281	104,122	237,395	598,609
40 CONSOLIDATED CONTRACT ED-LOCAL	144,050	73,000	171,546	77,755	-
41 HEALTH FEES	1,213,294	1,075,257	1,251,333	1,259,241	1,157,499
42 PARKING FEES	1,309,763	1,019,653	50,050	151,294	200,000
43 PICO PROMISE	151,347	151,347	133,110	145,566	149,214
44 DONATIONS-KCRW	1,628,779	1,887,822	1,529,783	1,575,938	2,452,061
45 RADIO GRANTS	1,205,928	1,176,033	1,089,398	1,165,527	1,238,000
46 CPB-CARES STABILIZATION GRANT-KCRW	-	75,000	-	-	-
47 LOCAL CARRYOVERS	442,380	384,525	389,150	484,430	594,861
48 OTHER LOCAL	5,545,449	6,425,986	2,588,658	3,517,240	5,098,697
49 TOTAL LOCAL	12,214,934	12,604,904	7,307,150	8,614,386	11,488,941
TRANSFERS					
50 HEERF BACKFILL OF LOST REVENUES	-	-	5,016,860	2,567,410	-
51 TOTAL TRANSFERS	-	-	5,016,860	2,567,410	-
52 TOTAL REVENUE	40,245,604	45,259,830	69,160,508	58,524,938	66,775,351
53 BEGINNING BALANCE	8,826,143	8,971,703	5,930,727	9,950,497	12,632,636
54 ADJUSTMENT TO BEGINNING BALANCE	-	-	(747,187)	-	-
55 TOTAL FUNDS AVAILABLE	49,071,747	54,231,533	74,344,048	68,475,435	79,407,987

RESTRICTED GENERAL FUND 01.3
2022-2023 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES	2020-2021 ACTUAL EXPENDITURES	2021-2022 ACTUAL EXPENDITURES	2022-2023 ADOPTED BUDGET
01 INSTRUCTION	-	1,584	-	-	137,800
02 MANAGEMENT	1,769,861	1,670,513	1,457,884	1,481,843	2,181,948
03 NON-INSTRUCTION	2,262,817	2,506,118	2,370,118	2,651,564	2,462,381
04 HOURLY INSTRUCTION	30,097	11,061	6,009	-	-
05 HOURLY NON-INSTRUCTION	5,326,801	6,132,212	8,437,211	6,351,085	10,316,986
06 TOTAL ACADEMIC	9,389,576	10,321,488	12,271,222	10,484,492	15,099,115
07 CLASSIFIED REGULAR	4,135,522	4,354,688	3,884,009	4,461,338	7,263,064
08 CLASSIFIED MANAGERS	537,841	523,580	395,014	502,348	565,382
09 CLASS REG INSTRUCTION	48,430	53,630	42,806	8,775	10,000
10 CLASSIFIED HOURLY	1,913,908	2,321,343	1,326,245	1,893,933	3,923,068
11 CLASS HRLY INSTRUCTION	241,295	153,507	198,204	156,016	179,739
12 TOTAL CLASSIFIED	6,876,996	7,406,748	5,846,278	7,022,410	11,941,253
13 BENEFITS HOLDING ACCOUNT	-	-	-	-	8,828,433
14 STRS	1,089,315	1,206,564	1,362,009	1,173,082	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	763,831	1,017,735	988,154	1,062,402	-
16 PERS	966,798	1,123,653	1,015,047	1,217,321	-
17 OASDI/MEDICARE	564,083	617,380	574,640	598,587	-
18 H/W	1,956,479	2,049,656	2,009,450	2,003,526	-
19 SUI	7,486	7,984	19,372	81,758	-
20 WORKERS' COMP.	264,403	281,319	309,866	307,294	-
21 ALTERNATIVE RETIREMENT	92,694	105,754	124,742	126,760	-
22 SUPPLEMENTAL RETIREMENT PLAN	15,698	15,694	45,812	45,812	-
23 TOTAL BENEFITS	5,720,787	6,425,739	6,449,092	6,616,542	8,828,433
24 TOTAL SUPPLIES	1,148,511	2,958,029	1,210,045	1,460,541	3,646,165
25 CONTRACTS/SERVICES	8,231,657	11,155,680	8,943,650	8,061,670	13,587,529
26 INSURANCE	4,470,316	5,503,669	2,419,688	2,710,270	3,673,520
27 UTILITIES	139,059	67,533	93,269	51,787	158,000
28 TOTAL SERVICES	12,841,032	16,726,882	11,456,607	10,823,727	17,419,049
29 BLDG & SITES	1,505,750	1,938,988	474,717	-	100,000
30 EQUIPMENT/LEASE PURCHASE	1,722,405	1,314,778	2,014,036	2,765,056	8,152,944
31 TOTAL CAPITAL	3,228,155	3,253,766	2,488,753	2,765,056	8,252,944
32 TOTAL EXPENDITURES	39,205,057	47,092,652	39,721,997	39,172,768	65,186,959
33 HEERF BACKFILL OF LOST REVENUES	-	-	23,518,602	16,018,561	487,115
34 OTHER OUTGO - STUDENT AID	778,579	1,072,788	985,343	457,267	792,476
35 OTHER OUTGO - TRANSFERS	116,408	135,366	167,609	194,203	272,678
36 TOTAL OTHER OUTGO	894,987	1,208,154	24,671,554	16,670,031	1,552,269
37 TOTAL EXPENDITURES & OTHER OUTGO	40,100,044	48,300,806	64,393,551	55,842,799	66,739,228
38 CONTINGENCY RESERVE	8,971,703	5,930,727	9,950,497	12,632,636	12,668,759
39 TOTAL	49,071,747	54,231,533	74,344,048	68,475,435	79,407,987

CAPITAL OUTLAY FUND 40.0
2022-2023 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET
REVENUE			
STATE			
01 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	9,311,967	978,844	11,565,543
02 STATE CARRYOVERS	1,212,751	1,212,749	8,333,123
03 STATE CAPITAL OUTLAY	5,000,000	12,617,486	19,500,000
04 TOTAL STATE	15,524,718	14,809,079	39,398,666
LOCAL			
05 INTEREST	12,000	58,995	68,000
06 LOCAL INCOME	35,000	-	-
07 NON-RESIDENT CAPITAL CHARGE	1,639,649	1,679,629	1,731,530
08 PROPERTY TAX - RDA PASS THRU	2,289,551	2,284,823	2,284,823
09 RENTS	-	196,412	500,000
10 UNREALIZED GAIN/(LOSS) ON FAIR VALUE OF CASH IN COUNTY TREASURY	-	25,320	-
11 TOTAL LOCAL	3,976,200	4,245,179	4,584,353
12 OTHER FINANCING SOURCES	-	-	-
13 TOTAL OTHER FINANCING SOURCES	-	-	-
14 TOTAL REVENUES	19,500,918	19,054,258	43,983,019
EXPENDITURES			
15 SUPPLIES	20,000	13,114	20,000
16 CONTRACT SERVICES	239,000	2,591,022	3,922,469
17 CAPITAL OUTLAY	25,798,621	15,414,490	47,632,885
18 TOTAL EXPENDITURES	26,057,621	18,018,626	51,575,354
19 OPERATING SURPLUS/(DEFICIT)	(6,556,703)	1,035,632	(7,592,335)
20 BEGINNING BALANCE	6,556,703	6,556,703	7,592,335
21 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
22 ENDING FUND BALANCE	-	7,592,335	-

MEASURE S FUND 42.3
2022-2023 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED	2022-2023 ADOPTED BUDGET
REVENUE				
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	14,000	16,161	-
03	UNREALIZED GAIN/(LOSS) ON FAIR VALUE OF CASH IN COUNTY TREASURY	-	16,002	-
04	TOTAL REVENUE	14,000	32,163	-
EXPENDITURES				
05	SUPPLIES	-	-	-
06	CONTRACT SERVICES	-	-	-
07	CAPITAL OUTLAY	2,820,721	2,838,884	-
08	TOTAL EXPENDITURES	2,820,721	2,838,884	-
09	OPERATING SURPLUS/(DEFICIT)	(2,806,721)	(2,806,721)	-
10	BEGINNING BALANCE	2,806,721	2,806,721	-
11	ENDING FUND BALANCE	-	-	-

MEASURE AA FUND 42.4
2022-2023 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET
REVENUE				
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	26,000	29,415	27,000
03	UNREALIZED GAIN/(LOSS) ON FAIR VALUE OF CASH IN COUNTY TREASURY	-	28,637	-
04	TOTAL REVENUE	26,000	58,052	27,000
EXPENDITURES				
05	SUPPLIES	-	-	-
06	CONTRACT SERVICES	175,000	200,783	400,000
07	CAPITAL OUTLAY	4,684,034	240,094	4,077,209
08	TOTAL EXPENDITURES	4,859,034	440,877	4,477,209
09	OPERATING SURPLUS/(DEFICIT)	(4,833,034)	(382,825)	(4,450,209)
10	BEGINNING BALANCE	4,833,034	4,833,034	4,450,209
11	ENDING FUND BALANCE	-	4,450,209	-

MEASURE V FUND 42.5
2022-2023 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET
REVENUE				
01	OTHER FINANCING SOURCES	-	165,000,000	-
02	INTEREST	454,000	750,724	1,764,000
03	UNREALIZED GAIN/(LOSS) ON FAIR VALUE OF CASH IN COUNTY TREASURY	-	591,272	-
04	TOTAL REVENUE	454,000	166,341,996	1,764,000
EXPENDITURES				
05	SUPPLIES	10,000	11,463	25,000
06	CONTRACT SERVICES	580,000	508,797	650,000
07	CAPITAL OUTLAY	98,751,932	32,300,428	233,594,471
08	TOTAL EXPENDITURES	99,341,932	32,820,688	234,269,471
09	OPERATING SURPLUS/(DEFICIT)	(98,887,932)	133,521,308	(232,505,471)
10	BEGINNING BALANCE	98,887,932	98,887,932	232,505,471
	ADJUSTMENT TO BEGINNING BALANCE	-	96,231	-
11	ENDING FUND BALANCE	-	232,505,471	-

INTEREST AND REDEMPTION FUND 48.0
2022-2023 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET
01 BEGINNING BALANCE	47,529,709	47,529,709	43,207,166
02 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	47,529,709	47,529,709	43,207,166
REVENUE			
04 FEDERAL REVENUES	-	-	-
05 STATE REVENUES	-	53,208	-
06 VOTER INDEBTED TAXES	40,799,764	46,569,399	49,400,244
07 TOTAL REVENUE	40,799,764	46,622,607	49,400,244
08 TOTAL FUNDS AVAILABLE	88,329,473	94,152,316	92,607,410
EXPENDITURES			
09 DEBT REDEMPTION	30,301,588	30,301,588	26,362,781
10 INTEREST CHARGES	20,643,562	20,643,562	25,113,140
11 TOTAL EXPENDITURES	50,945,150	50,945,150	51,475,921
12 ENDING FUND BALANCE	37,384,323	43,207,166	41,131,489

**The Bond Interest and Redemption Fund is controlled by the County of Los Angeles Department of Auditor-Controller.

STUDENT FINANCIAL AID FUND 74.0
2022-2023 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET
REVENUE				
01	FEDERAL PELL AND SEOG GRANTS	32,954,392	25,848,219	32,966,302
02	FEDERAL DIRECT LOANS	3,300,000	2,403,852	3,300,000
04	HEERF II-CARES COVID-19	126,814	126,814	-
06	HEERF III-ARP-STUDENT AID	21,954,965	16,606,642	5,348,323
07	DISASTER RELIEF EMERGENCY STUDENT AID	29,146	(700)	29,846
08	EARLY ACTION EMERGENCY STUDENT AID	853,156	777,350	2,913,558
09	CAL GRANTS	3,570,000	3,107,383	3,167,500
10	SANTA MONICA COLLEGE PROMISE	1,507,340	979,355	3,241,310
11	STUDENT SUCCESS COMPLETION	2,802,663	2,066,797	9,611,356
12	TRANSFER	135,000	186,912	145,000
13	TOTAL REVENUE	67,233,476	52,102,624	60,723,195
EXPENDITURES				
14	FINANCIAL AID	67,233,476	52,102,624	60,723,195
15	TOTAL EXPENDITURES	67,233,476	52,102,624	60,723,195
16	ENDING FUND BALANCE	-	-	-

SCHOLARSHIP TRUST FUND 75.0
2022-2023 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET
01	BEGINNING BALANCE	15,000	15,000	15,000
	REVENUE			
02	TRANSFER	30,000	15,000	30,000
03	TOTAL REVENUE	30,000	15,000	30,000
04	TOTAL FUNDS AVAILABLE	45,000	30,000	45,000
	EXPENDITURES			
05	SCHOLARSHIP	30,000	15,000	30,000
06	TOTAL EXPENDITURES	30,000	15,000	30,000
07	ENDING FUND BALANCE	15,000	15,000	15,000

AUXILIARY FUND

2022-2023 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 ACTUAL	2022-2023 ADOPTED BUDGET
01 BEGINNING BALANCE	1,040,508	1,040,508	764,991
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>1,040,508</u>	<u>1,040,508</u>	<u>764,991</u>
REVENUE			
04 GROSS SALES	2,079,500	1,595,290	1,920,070
05 LESS: COST OF GOODS	<u>(1,430,500)</u>	<u>(1,087,881)</u>	<u>(1,309,107)</u>
06 NET	649,000	507,409	610,963
07 VENDOR INCOME	482,000	486,341	541,600
08 AUXILIARY PROGRAM INCOME	<u>133,660</u>	<u>120,692</u>	<u>110,125</u>
09 NET INCOME	1,264,660	1,114,442	1,262,688
10 INTEREST	4,000	2,433	3,500
11 HEERF BACKFILL OF LOST REVENUES	<u>853,575</u>	<u>1,029,588</u>	<u>-</u>
12 TOTAL REVENUE	<u>2,122,235</u>	<u>2,146,463</u>	<u>1,266,188</u>
13 TOTAL FUNDS AVAILABLE	<u>3,162,743</u>	<u>3,186,971</u>	<u>2,031,179</u>
EXPENDITURES			
14 STAFFING	847,500	999,578	860,193
15 FRINGE BENEFITS	342,500	449,681	359,403
16 OPERATING	<u>817,735</u>	<u>972,721</u>	<u>778,312</u>
17 TOTAL EXPENDITURES	<u>2,007,735</u>	<u>2,421,980</u>	<u>1,997,908</u>
18 ENDING FUND BALANCE	<u>1,155,008</u>	<u>764,991</u>	<u>33,271</u>

OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH JUNE 30, 2022

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-21	2021-22	TOTAL 14-YR PERIOD
01 BEGINNING BALANCE	-	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495	7,079,191	7,513,223	7,775,299	9,907,907	-
INCREASES/(DECREASES) IN FUNDS:															
02 CONTRIBUTIONS	1,496,996	-	-	-	-	500,000	1,000,000	1,500,000	-	-	-	-	-	-	4,496,996
03 INVESTMENT EARNINGS/(LOSSES)	(259)	235,928	431,640	3,203	254,447	473,322	(32,072)	94,708	629,498	524,606	440,064	268,542	2,140,184	(1,322,061)	4,141,750
04 DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 ADMINISTRATIVE EXPENSES	(16)	(1,692)	(2,563)	(2,505)	(3,531)	(3,818)	(3,571)	(2,277)	(3,049)	(3,414)	(3,484)	(3,735)	(4,375)	(4,815)	(42,845)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)	(2,548)	(2,731)	(3,201)	(3,520)	(18,390)
07 ENDING FUND BALANCE	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495	7,079,191	7,513,223	7,775,299	9,907,907	8,577,511	8,577,511

Balance as of 9/5/2022 is \$8,661,335