

UNRESTRICTED GENERAL FUND 01.0

2024-2025 REVENUE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL REVENUES	2024-2025 PROJECTED BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	110,000	101,890	101,890
02 TOTAL FEDERAL	110,000	101,890	101,890
STATE			
03 GENERAL APPORTIONMENT	94,117,233	61,356,520	99,417,275
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	19,139,366	14,385,305	19,410,760
05 COLA	1,786,407	1,561,418	1,786,407
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	368,587	368,587
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(368,585)	(368,585)
08 HOMEOWNERS EXEMPT	85,341	41,964	83,910
09 STATE LOTTERY REVENUE	4,141,549	2,636,511	4,081,805
10 MANDATED PROGRAM COSTS	666,567	664,516	664,516
11 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	6,455,833	-	6,455,833
12 OTHER STATE	9,185,904	2,803,075	9,296,045
13 TOTAL STATE	135,578,200	83,449,311	141,196,553
LOCAL			
14 PROP TAX SHIFT (ERAF)	11,793,829	630,841	5,563,502
15 SECURED TAX	21,108,393	12,704,326	22,254,028
16 SUPPLEMENTAL TAXES	458,283	343,904	412,455
17 UNSECURED TAX	727,934	718,469	718,469
18 PRIOR YRS TAXES	594,366	689,883	689,883
19 PROPERTY TAX - RDA PASS THRU	2,516,423	1,125,384	2,598,798
20 PROPERTY TAX - RDA RESIDUAL	4,854,827	1,674,358	4,874,629
21 RENTS	154,180	121,608	179,600
22 INTEREST	2,320,700	1,193,020	2,264,300
23 ENROLLMENT FEES	11,793,801	11,093,277	11,153,277
24 UPPER DIVISION FEES	58,045	61,135	62,658
25 STUDENT RECORDS	8,100	5,488	7,900
26 NON-RESIDENT TUITION/INTENSIVE ESL	30,851,889	27,325,582	28,155,326
27 FEE BASED INSTRUCTION	2,000,000	1,885,441	1,965,098
28 OTHER STUDENT FEES & CHARGES	72,700	62,764	66,300
29 F1 APPLICATION FEES	241,100	135,654	196,400
30 OTHER LOCAL	2,002,249	1,481,427	2,051,763
31 STUDENT BENEFITS FEE	1,178,500	983,404	1,105,300
32 PARKING FINES	37,100	35,011	37,100
33 TOTAL LOCAL	92,772,419	62,270,976	84,356,786
34 TOTAL REVENUE	228,460,619	145,822,177	225,655,229
35 TRANSFER IN - RECOVERY BLOCK GRANT	4,332,100	4,289,454	4,289,454
36 TRANSFER IN	250,995	59,112	268,157
37 SALE OF EQUIPMENT AND SUPPLIES	-	4,648	4,648
38 TOTAL OTHER FINANCING SOURCES	4,583,095	4,353,214	4,562,259
39 TOTAL REVENUE AND TRANSFERS	233,043,714	150,175,391	230,217,488

UNRESTRICTED GENERAL FUND 01.0
2024-2025 EXPENDITURE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL EXPENDITURES	2024-2025 PROJECTED BUDGET
01 INSTRUCTION	36,698,007	24,199,058	36,419,399
02 ACADEMIC MANAGERS	8,410,287	5,710,734	8,509,941
03 NON-INSTRUCTION	9,718,116	5,986,390	9,725,420
04 HOURLY INSTRUCTION	34,531,492	23,759,046	34,623,592
05 HOURLY NON-INSTRUCTION	6,237,474	4,196,845	6,168,152
06 FEE BASED INSTRUCTION	-	427,389	788,521
07 VACANT POSITIONS	55,187	-	-
08 VACANCY SAVINGS	(36,423)	-	-
09 TOTAL ACADEMIC	95,614,140	64,279,462	96,235,025
10 CLASSIFIED REGULAR	31,994,663	20,979,398	31,861,696
11 CLASSIFIED MANAGERS	7,971,770	5,013,389	7,521,890
12 CLASS REG INSTRUCTION	4,389,733	2,913,756	4,589,543
13 CLASSIFIED HOURLY	1,377,993	1,032,314	1,452,740
14 CLASS HRLY INSTRUCTION	539,754	228,077	577,983
15 VACANT POSITIONS	1,486,579	-	731,337
16 VACANCY SAVINGS	(981,142)	-	(731,337)
17 TOTAL CLASSIFIED	46,779,350	30,166,934	46,003,852
18 STRS	13,887,115	9,501,508	13,797,457
19 STATE ON-BEHALF PENSION CONTRIB TO STRS	6,455,833	-	6,455,833
20 PERS	13,689,828	9,057,265	13,583,267
21 OASDI/MEDICARE	5,236,041	3,417,694	5,210,419
22 H/W	21,821,086	12,687,474	21,697,255
23 RETIREES' H/W	5,948,883	5,113,159	6,201,190
24 SUI	149,726	87,977	149,541
25 WORKERS' COMPENSATION	2,612,946	1,703,833	2,567,993
26 ALTERNATIVE RETIREMENT	656,669	334,467	672,750
27 BENEFITS RELATED TO FEE BASED INSTRUCTION	-	101,572	193,860
28 EARLY RETIREMENT INCENTIVES	1,309,407	1,309,407	1,309,407
29 BENEFITS RELATED TO VACANT POSITIONS	570,453	-	270,595
30 BENEFITS RELATED TO VACANCY SAVINGS	(376,499)	-	(270,595)
31 TOTAL BENEFITS	71,961,488	43,314,356	71,838,972
32 SUPPLIES	847,620	483,518	851,620
33 TOTAL SUPPLIES	847,620	483,518	851,620
34 CONTRACTS/SERVICES	11,766,917	7,545,466	11,596,804
35 INSURANCE	2,021,800	1,612,600	2,167,691
36 UTILITIES	5,356,802	3,722,368	6,075,764
37 TOTAL SERVICES	19,145,519	12,880,434	19,840,259
38 EQUIPMENT	28,018	69,338	69,338
39 TOTAL CAPITAL	28,018	69,338	69,338
40 TOTAL EXPENDITURES	234,376,135	151,194,042	234,839,066
41 OTHER OUTGO - TRANSFERS	219,033	108,820	219,033
42 OTHER OUTGO - STUDENT AID	40,000	27,740	40,000
43 TOTAL TRANSFERS/FINANCIAL AID	259,033	136,560	259,033
44 TOTAL EXPENDITURES & TRANSFERS	234,635,168	151,330,602	235,098,099

UNRESTRICTED GENERAL FUND 01.0
2024-2025 FUND BALANCE BUDGET

ACCOUNTS		2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL FUND BALANCE	2024-2025 PROJECTED BUDGET
01	TOTAL REVENUE AND TRANSFERS	226,916,533	145,885,935	221,427,100
02	TOTAL EXPENDITURES AND TRANSFERS	233,196,913	150,470,946	234,083,042
03	VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	2,112,219	-	1,001,932
04	VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,394,064)	-	(1,001,932)
05	OPERATING SURPLUS/(DEFICIT)	(6,998,535)	(4,585,011)	(12,655,942)
ONE-TIME ITEMS				
06	PRIOR YEAR APPORTIONMENT ADJ	-	2	2
07	PART-TIME FACULTY OFFICE HOURS - ONE-TIME	1,795,081	-	1,844,032
08	REVENUE LOST DUE TO ENDING OF SCFF HOLD HARMLESS	-	-	2,656,900
09	RECOVERY BLOCK GRANT	4,332,100	4,289,454	4,289,454
10	ONE-TIME BUDGET AUGMENTATION	(720,100)	(859,656)	(1,015,057)
11	OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEM	(1,591,454)	(1,155,211)	(4,880,611)
12	BEGINNING BALANCE	27,153,961	27,153,961	27,153,961
13	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
14	CONTINGENCY RESERVE/ENDING FUND BALANCE	25,562,507	25,998,750	22,273,350
15	FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	10.89%	17.18%	9.47%

DESIGNATION OF FUND BALANCE

ACCOUNTS		2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL FUND BALANCE	2024-2025 PROJECTED BUDGET
16	UNDESIGNATED FUND BALANCE	25,018,457	25,634,688	21,909,288
17	UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFE	10.66%	16.94%	9.32%
DESIGNATED RESERVE FOR:				
18	RESERVE FOR FUTURE STRS AND PERS INCREASES	544,050	364,062	364,062
19	TOTAL	544,050	364,062	364,062
20	DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	0.23%	0.24%	0.15%
21	TOTAL ENDING FUND BALANCE	25,562,507	25,998,750	22,273,350
22	FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	10.89%	17.18%	9.47%

** Chancellor's Office recommended ratio is 16.67%.

RESTRICTED GENERAL FUND 01.3 2024-2025 REVENUE BUDGET			
ACCOUNTS	2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL REVENUES	2024-2025 PROJECTED BUDGET
FEDERAL			
01 FWS-FEDERAL WORK STUDY	700,000	259,729	700,000
02 PERKINS IV TITLE I-C	1,176,014	447,473	1,176,014
03 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	68,731	35,740	68,731
04 FEDERAL CARRYOVERS	2,192,303	1,125,130	2,192,303
05 OTHER FEDERAL	1,924,327	233,848	1,924,327
06 TOTAL FEDERAL	6,061,375	2,101,920	6,061,375
STATE			
07 LOTTERY	1,778,047	401,827	1,778,047
08 ADULT EDUCATION BLOCK GRANT	556,000	416,325	556,000
09 BASIC NEEDS CENTERS AND STAFFING SUPPORT	617,303	469,150	617,303
10 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	92,064	69,969	92,064
11 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD	477,709	363,059	477,709
12 COMMON COURSE NUMBERING	913,043	693,913	913,043
13 COVID-19 RECOVERY BLOCK GRANT-STATE	12,178,885	12,178,885	12,178,885
14 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	3,008,531	2,286,484	3,008,531
15 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,456,500	1,106,940	1,456,500
16 EQUAL EMPLOYMENT OPPORTUNITY	138,888	104,109	136,986
17 FINANCIAL AID TECHNOLOGY-ONGOING	65,644	65,644	65,644
18 LGBTQ+ FUNDING	154,691	117,565	154,691
19 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	175,000	175,000	175,000
20 MENTAL HEALTH SERVICES	454,301	345,269	454,301
21 NEXTUP	926,079	703,820	926,079
22 NURSING EDUCATION PROGRAM SUPPORT	181,399	137,863	181,399
23 NURSING EDUCATION PROGRAM SUPPORT - ONE-TIME	-	12,089	15,907
24 SFAA-STUDENT FINANCIAL AID ADMIN	970,494	737,575	970,494
25 SFAA-STUDENT FINANCIAL AID ADMIN-ONE-TIME	307,224	233,490	307,224
26 STRONG WORKFORCE PROGRAM	801,686	865,517	1,178,838
27 STUDENT EQUITY AND ACHIEVEMENT	9,735,824	7,399,226	9,735,824
28 UNDOCUMENTED RESOURCES LIAISONS	146,724	111,510	146,724
29 VETERANS RESOURCE CENTER-ONGOING	114,434	86,970	114,434
30 ZERO TEXTBOOK COST PROGRAM-ACCELAERATION II AND IMPACT	-	456,000	600,000
31 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	1,000,206	-	1,000,206
32 STATE CARRYOVERS	16,753,787	16,216,597	16,795,893
33 OTHER STATE	1,443,500	378,750	1,530,182
34 TOTAL STATE	54,447,963	46,133,546	55,567,908
LOCAL			
35 COMMUNITY SERVICES	1,600,000	1,377,774	1,600,000
36 CONSOLIDATED CONTRACT ED-LOCAL	80,000	-	80,000
37 CONTRACT EDUCATION-DPSS CUSTOMER SERVICE TRAINING	70,000	-	70,000
38 HEALTH FEES	1,536,751	1,495,391	1,536,751
39 PARKING FEES	739,357	588,292	739,357
40 PICO PROMISE	230,586	230,586	230,586
41 DONATIONS-KCRW	2,568,285	990,868	2,119,886
42 RADIO GRANTS	1,238,165	1,258,377	1,372,965
43 LOCAL CARRYOVERS	2,020,639	1,977,618	2,501,948
44 OTHER LOCAL	5,952,605	5,246,326	6,042,783
45 TOTAL LOCAL	16,036,388	13,165,232	16,294,276
46 TOTAL REVENUES	76,545,726	61,400,698	77,923,559
TRANSFERS			
47 TOTAL TRANSFERS	-	-	-
48 TOTAL REVENUE AND TRANSFERS	76,545,726	61,400,698	77,923,559

RESTRICTED GENERAL FUND 01.3
2024-2025 EXPENDITURE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL EXPENDITURES	2024-2025 PROJECTED BUDGET
01 INSTRUCTION	88,227	-	128,227
02 MANAGEMENT	3,406,373	1,497,406	3,470,136
03 NON-INSTRUCTION	4,020,567	2,487,271	3,936,651
04 HOURLY INSTRUCTION	64,800	16,203	64,800
05 HOURLY NON-INSTRUCTION	10,123,087	5,628,656	10,568,435
06 TOTAL ACADEMIC	17,703,054	9,629,536	18,168,249
07 CLASSIFIED REGULAR	5,220,684	3,628,549	5,249,807
08 CLASSIFIED MANAGERS	501,836	346,755	501,836
09 CLASS REG INSTRUCTION	52,272	72,003	72,003
10 CLASSIFIED HOURLY	4,252,324	2,157,938	4,357,258
11 CLASS HRLY INSTRUCTION	500,313	77,238	480,582
12 TOTAL CLASSIFIED	10,527,429	6,282,483	10,661,486
13 BENEFITS HOLDING ACCOUNT	11,143,689	-	5,922,573
14 STRS	-	1,371,985	1,371,985
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16 PERS	-	1,253,739	1,253,739
17 OASDI/MEDICARE	-	517,678	517,678
18 H/W	-	1,873,043	1,873,043
19 SUI	-	7,208	7,208
20 WORKERS' COMP.	-	281,684	281,684
21 ALTERNATIVE RETIREMENT	-	78,425	78,425
22 SUPPLEMENTAL RETIREMENT PLAN	-	30,118	30,118
23 TOTAL BENEFITS	11,143,689	5,413,880	11,336,453
24 TOTAL SUPPLIES	2,019,707	1,084,233	2,156,590
25 CONTRACTS/SERVICES	19,242,234	6,748,161	19,507,875
26 INSURANCE	4,508,400	2,115,056	4,598,578
27 UTILITIES	166,400	28,949	166,400
28 TOTAL SERVICES	23,917,034	8,892,166	24,272,853
29 BLDG & SITES	105,000	57,038	105,000
30 EQUIPMENT/LEASE PURCHASE	3,572,647	818,644	3,685,506
31 TOTAL CAPITAL	3,677,647	875,682	3,790,506
32 TOTAL EXPENDITURES	68,988,560	32,177,980	70,386,137
33 OTHER OUTGO - RECOVERY BLOCK GRANT	4,862,634	4,816,128	4,816,128
34 OTHER OUTGO - STUDENT AID	1,770,422	448,943	1,780,022
35 OTHER OUTGO - TRANSFERS	221,962	46,111	239,124
36 TOTAL OTHER OUTGO	6,855,018	5,311,182	6,835,274
37 TOTAL EXPENDITURES & OTHER OUTGO	75,843,578	37,489,162	77,221,411

RESTRICTED GENERAL FUND 01.3
2024-2025 FUND BALANCE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL FUND BALANCE	2024-2025 PROJECTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	76,545,726	61,400,698	77,923,559
02 TOTAL EXPENDITURES AND TRANSFERS	75,843,578	37,489,162	77,221,411
03 OPERATING SURPLUS/(DEFICIT)	702,148	23,911,536	702,148
04 BEGINNING BALANCE	14,650,599	14,650,599	14,650,599
05 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06 CONTINGENCY RESERVE/ENDING FUND BALANCE	15,352,747	38,562,135	15,352,747
07 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFE	20.24%	102.86%	19.88%

RESTRICTED GENERAL FUND 01.3
2024-2025 REVENUE BUDGET

ACCOUNTS	2024-25 ADOPTED BUDGET	March 31, 2025 ACTUAL REVENUES	2024-2025 PROJECTED BUDGET
FEDERAL CARRYOVER			
01 ALTASEA OCEAN STEM PATHWAYS AQUACULTURE CERTIFICATE	131,677	131,676	131,677
02 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	37,718	31,203	37,718
03 CCAMPIS-CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	181,841	135,904	181,841
04 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	339,790	147,359	339,790
05 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	1,012,382	293,999	1,012,382
06 NAVIGATING THE PATHWAY TO SUCCESS	413,624	367,210	413,624
07 NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	75,271	17,779	75,271
08 TOTAL FEDERAL CARRYOVER	2,192,303	1,125,130	2,192,303
FEDERAL CURRENT YEAR			
09 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	158,155	33,738	158,155
10 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	364,000	-	364,000
11 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	998,192	151,369	998,192
12 NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	115,288	23,377	115,288
13 WIOA-WORKFORCE INNOVATION AND OPPORTUNITY ACT	288,692	25,364	288,692
14 TOTAL FEDERAL CURRENT YEAR	1,924,327	233,848	1,924,327
15 GRAND TOTAL - FEDERAL	4,116,630	1,358,978	4,116,630
STATE - CARRYOVER			
16 AWARD FOR INNOVATION IN HIGHER EDUCATION	152,966	152,966	152,966
17 BASIC NEEDS CENTERS AND STAFFING SUPPORT	631,733	631,733	631,733
18 BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	1,076,396	1,076,396	1,076,396
19 CALIFORNIA ADULT EDUCATION PROGRAM	226,199	226,199	226,199
20 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDCARE	139,312	139,310	139,312
21 CLASSIFIED PROFESSIONAL DEVELOPMENT	87,066	87,065	87,066
22 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	2,854	2,854	2,854
23 COLLEGE CAREER ACCESS PATHWAYS ONE-TIME	2,347	2,347	2,347
24 CULTURALLY RESPONSIVE PEDAGOGY & PRACTICES INNOVATIVE BEST PRAC	124,389	124,388	124,389
25 DDT METABOLITES-USC SEA SUBAWARD	20,618	-	20,618
26 EOPS-EXTENDED OPPORTUNITY PROG & SERV	116,382	116,381	116,382
27 EQUAL EMPLOYMENT OPPORTUNITY	360,114	360,114	360,114
28 EQUAL EMPLOYMENT OPPORTUNITY FOR BEST PRACTICES	28,918	28,918	28,918
29 EQUAL EMPLOYMENT OPPORTUNITY INNOVATIVE BEST PRACTICES - ONE-TIM	142,697	142,697	142,697
30 EQUITABLE PLACEMENT, SUPPORT AND COMPLEION AB 1705 ONE-TIME	743,557	743,557	743,557
31 FINANCIAL AID TECHNOLOGY ONGOING	22,823	22,823	22,823
32 GUIDED PATHWAYS	100,382	100,382	100,382
33 LGBTQ+ FUNDING	267,087	267,087	267,087
34 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	370,466	370,466	370,466
35 MENTAL HEALTH PROGRAM	164,833	164,832	164,833
36 NEXT-UP	1,216,779	1,216,778	1,216,779
37 NURSING EDUCATION PROGRAM SUPPORT	4,377	4,376	4,377
38 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	820,939	820,938	820,939
39 RETENTION AND ENROLLMENT (SB 85)	425,591	425,591	425,591
40 RISING SCHOLARS NETWORK PROGRAM	59,062	59,062	59,062
<i>TO BE CONTINUED</i>			

RESTRICTED GENERAL FUND 01.3
2024-2025 REVENUE BUDGET

ACCOUNTS	2024-25 ADOPTED BUDGET	March 31, 2025 ACTUAL REVENUES	2024-2025 PROJECTED BUDGET
<i>CONTINUATION</i>			
41 SEAMLESS TRANSFER OF ETHNIC STUDIES-IMPLEMENTATION	37,069	37,068	37,069
42 STRONG WORKFORCE PROGRAM -LOCAL	1,471,003	1,471,003	1,471,003
43 STRONG WORKFORCE PROGRAM - REGIONAL	938,269	401,297	938,269
44 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	4,400,019	4,400,019	4,400,019
45 STUDENT TRANSFER ACHIEVEMENT - AB928	565,217	565,217	565,217
46 SYSTEMWIDE TECHNOLOGY AND DATA SECURITY-ONE-TIME	300,000	300,000	300,000
47 UMOJA CAMPUS PROGRAM	577,201	597,612	619,307
48 UNDOCUMENTED RESOURCES LIAISONS	134,248	134,248	134,248
49 VETERANS RESOURCE CENTER - ONGOING	319,829	319,828	319,829
50 ZERO TEXTBOOK COST PROGRAM - PLANNING GRANT	617	617	617
51 ZERO TEXTBOOK COST PROGRAM - IMPLEMENTATION GRANT	151,545	151,545	151,545
52 ZERO TEXTBOOK COST PROGRAM - ACCELERATION GRANT	550,883	550,883	550,883
53 TOTAL STATE CARRYOVER	16,753,787	16,216,597	16,795,893
STATE - CURRENT YEAR			
54 CULTURALLY RESPONSIVE PEDAGOGY & PRACTICES INNOVATIVE BEST PRAC	150,000	150,000	150,000
55 EQUAL EMPLOYMENT OPPORTUNITY INNOVATIVE BEST PRACTICES - ONE-TIM	150,000	114,000	150,000
56 RISING SCHOLARS NETWORK PROGRAM	153,000	114,750	153,000
57 STRONG WORKFORCE PROGRAM - REGIONAL	990,500	-	1,077,182
58 TOTAL STATE CURRENT YEAR	1,443,500	378,750	1,530,182
59 GRAND TOTAL - STATE	18,197,287	16,595,347	18,326,075
LOCAL CARRYOVER			
60 AQUACULTURE CERTIFICATE PROGRAM	350,000	350,000	350,000
61 COMMUNITY CONNECT	5,000	5,000	5,000
62 EQUITY CENTERED BIOTECHNOLOGY WORKFORCE PROGRAM	839,103	839,103	839,103
63 INNOVATION AND EFFECTIVENESS GRANT	-	4,881	4,881
64 GATEWAY COURSES TO IMPROVE STUDENT ENGAGEMENT IN STEM	-	25,810	28,029
65 KCRW - CORPORATION FOR PUBLIC BROADCASTING	80,087	528,486	528,486
66 LAHSA--CERTIFICATE OF HOMELESS SERVICE WORK	746,449	224,338	746,449
67 TOTAL - LOCAL CARRYOVER	2,020,639	1,977,618	2,501,948
LOCAL-CURRENT YEAR			
68 AQUACULTURE CERTIFICATE PROGRAM	175,000	175,000	175,000
69 F1 INSURANCE	4,500,000	4,590,178	4,590,178
70 SMC PERFORMING ARTS CENTER	1,277,605	481,148	1,277,605
71 TOTAL LOCAL-CURRENT YEAR	5,952,605	5,246,326	6,042,783
72 GRAND TOTAL - LOCAL	7,973,244	7,223,944	8,544,731

CAPITAL OUTLAY FUND 40.0
2024-2025 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL	2024-2025 PROJECTED BUDGET
REVENUE			
STATE			
01 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	-	-	-
02 STATE CARRYOVERS	5,217,584	5,217,584	5,217,584
03 STATE CAPITAL OUTLAY	6,500,000	3,126,573	6,500,000
04 TOTAL STATE	11,717,584	8,344,157	11,717,584
LOCAL			
05 INTEREST	854,000	337,418	546,308
06 NON-RESIDENT CAPITAL CHARGE	1,965,037	1,748,062	1,818,069
07 PROPERTY TAX - RDA PASS THRU	2,850,000	1,243,846	2,872,356
08 RENTS	571,350	536,368	571,350
09 TOTAL LOCAL	6,240,387	3,865,694	5,808,083
10 OTHER FINANCING SOURCES	-	-	-
11 TOTAL OTHER FINANCING SOURCES	-	-	-
12 TOTAL REVENUES	17,957,971	12,209,851	17,525,667
EXPENDITURES			
13 CLASSIFIED MANAGERS	-	420,237	630,569
14 BENEFITS	-	190,645	317,481
15 SUPPLIES	260,000	141,058	260,000
16 CONTRACT SERVICES	3,447,949	1,617,920	3,447,949
17 CAPITAL OUTLAY	26,277,926	4,891,904	24,897,572
18 TOTAL EXPENDITURES	29,985,875	7,261,764	29,553,571
19 OPERATING SURPLUS/(DEFICIT)	(12,027,904)	4,948,087	(12,027,904)
20 BEGINNING BALANCE	12,027,904	12,027,904	12,027,904
21 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
22 ENDING FUND BALANCE	-	16,975,991	-

MEASURE AA FUND 42.4
2024-2025 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL	2024-2025 PROJECTED BUDGET
REVENUE				
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	222,000	121,287	250,772
03	TOTAL REVENUE	222,000	121,287	250,772
EXPENDITURES				
04	SUPPLIES	-	-	-
05	CONTRACT SERVICES	60,000	-	60,000
06	CAPITAL OUTLAY	6,093,758	283,087	6,122,530
07	TOTAL EXPENDITURES	6,153,758	283,087	6,182,530
08	OPERATING SURPLUS/(DEFICIT)	(5,931,758)	(161,800)	(5,931,758)
09	BEGINNING BALANCE	5,931,758	5,931,758	5,931,758
10	ENDING FUND BALANCE	-	5,769,958	-

MEASURE V FUND 42.5
2024-2025 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL	2024-2025 PROJECTED BUDGET
REVENUE				
01	OTHER FINANCING SOURCES	-	-	-
02	INTEREST	6,718,000	3,748,424	7,532,449
03	TOTAL REVENUE	6,718,000	3,748,424	7,532,449
EXPENDITURES				
04	SUPPLIES	265,000	178,228	265,000
05	CONTRACT SERVICES	950,000	178,393	950,000
06	CAPITAL OUTLAY	193,196,304	12,570,579	194,010,753
07	TOTAL EXPENDITURES	194,411,304	12,927,200	195,225,753
08	OPERATING SURPLUS/(DEFICIT)	(187,693,304)	(9,178,776)	(187,693,304)
09	BEGINNING BALANCE	187,693,304	187,693,304	187,693,304
	ADJUSTMENT TO BEGINNING BALANCE	-	-	-
10	ENDING FUND BALANCE	-	178,514,528	-

STUDENT FINANCIAL AID FUND 74.0
2024-2025 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL	2024-2025 PROJECTED BUDGET
REVENUE				
01	FEDERAL PELL AND SEOG GRANTS	33,104,350	26,810,722	33,094,350
02	FEDERAL DIRECT LOANS	8,250,000	5,405,147	8,260,000
03	CALIFORNIA CHAFEE GRANT	280,000	140,000	280,000
04	CAL GRANTS	4,177,500	2,292,737	4,177,500
05	DISASTER RELIEF EMERGENCY STUDENT AID	29,846	29,846	29,846
06	EARLY ACTION EMERGENCY STUDENT AID	3,531	-	-
07	EMERGENCY FINANCIAL AID GRANTS (SUPPLEMENTAL)	27,153	27,153	27,153
08	MIDDLE CLASS SCHOLARSHIP	100,000	2,795	100,000
09	SANTA MONICA COLLEGE PROMISE	4,521,346	4,698,371	4,698,371
10	STUDENT SUCCESS COMPLETION	14,575,234	14,575,233	14,575,234
11	TRANSFER	160,000	65,819	160,000
12	TOTAL REVENUE	65,228,960	54,047,823	65,402,454
EXPENDITURES				
13	FINANCIAL AID	65,228,960	46,271,192	65,402,454
14	TOTAL EXPENDITURES	65,228,960	46,271,192	65,402,454
15	ENDING FUND BALANCE	-	7,776,631	-

SCHOLARSHIP TRUST FUND 75.0
2024-2025 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS		2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL	2024-2025 PROJECTED BUDGET
01	BEGINNING BALANCE	15,000	15,000	15,000
	REVENUE			
02	TRANSFER	30,000	30,000	30,000
03	TOTAL REVENUE	30,000	30,000	30,000
04	TOTAL FUNDS AVAILABLE	45,000	45,000	45,000
	EXPENDITURES			
05	SCHOLARSHIP	30,000	30,000	30,000
06	TOTAL EXPENDITURES	30,000	30,000	30,000
07	ENDING FUND BALANCE	15,000	15,000	15,000

AUXILIARY FUND
2024-2025 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2024-2025 ADOPTED BUDGET	March 31, 2025 ACTUAL	2024-2025 PROJECTED BUDGET
01 BEGINNING BALANCE	574,283	574,283	574,283
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>574,283</u>	<u>574,283</u>	<u>574,283</u>
REVENUE			
04 GROSS SALES	2,113,000	1,566,659	2,113,000
05 LESS: COST OF GOODS	<u>(1,393,000)</u>	<u>(1,086,663)</u>	<u>(1,393,000)</u>
06 NET	720,000	479,996	720,000
07 VENDOR INCOME	525,000	425,325	525,000
08 AUXILIARY PROGRAM INCOME	<u>201,500</u>	<u>197,871</u>	<u>201,500</u>
09 NET INCOME	1,446,500	1,103,192	1,446,500
10 INTEREST	305,000	277,711	305,000
11 TRANSFER IN	<u>742,934</u>	<u>-</u>	<u>742,934</u>
12 TOTAL REVENUE	<u>2,494,434</u>	<u>1,380,903</u>	<u>2,494,434</u>
13 TOTAL FUNDS AVAILABLE	<u>3,068,717</u>	<u>1,955,186</u>	<u>3,068,717</u>
EXPENDITURES			
14 STAFFING	1,084,361	767,694	1,084,361
15 FRINGE BENEFITS	506,973	327,241	506,973
16 OPERATING	<u>963,035</u>	<u>842,709</u>	<u>963,035</u>
17 TOTAL EXPENDITURES	<u>2,554,369</u>	<u>1,937,644</u>	<u>2,554,369</u>
18 ENDING FUND BALANCE	<u>514,348</u>	<u>17,542</u>	<u>514,348</u>

OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH MARCH 31, 2025

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
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
INCREASES/(DECREASES) IN FUNDS:										
02 CONTRIBUTIONS	1,496,996	-	-	-	-	500,000	1,000,000	1,500,000	-	-
03 INVESTMENT EARNINGS/(LOSSES)	(259)	235,928	431,640	3,203	254,447	473,322	(32,072)	94,708	629,498	524,606
04 DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-
05 ADMINISTRATIVE EXPENSES	(16)	(1,692)	(2,563)	(2,505)	(3,531)	(3,818)	(3,571)	(2,277)	(3,049)	(3,414)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)
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

ACCOUNTS	2018-2019	2019-2020	2020-21	2021-22	2022-23	2023-24	2024-25	TOTAL 17-YR PERIOD
08 BEGINNING BALANCE	7,079,191	7,513,223	7,775,299	9,907,907	8,577,511	9,124,172	10,121,400	-
INCREASES/(DECREASES) IN FUNDS:								
09 CONTRIBUTIONS	-	-	-	-	-	-	-	4,496,996
10 INVESTMENT EARNINGS/(LOSSES)	440,064	268,542	2,140,184	(1,322,061)	554,076	1,005,254	505,818	6,206,898
11 DISBURSEMENTS	-	-	-	-	-	-	-	-
12 ADMINISTRATIVE EXPENSES	(3,484)	(3,735)	(4,375)	(4,815)	(4,283)	(4,636)	(2,740)	(54,504)
13 INVESTMENT EXPENSES	(2,548)	(2,731)	(3,201)	(3,520)	(3,132)	(3,390)	(3,258)	(28,170)
14 ENDING FUND BALANCE	7,513,223	7,775,299	9,907,907	8,577,511	9,124,172	10,121,400	10,621,220	10,621,220

*Balance as of 4/22/2025 is \$10,347,234

Fiscal Year: 2024		Quarter Ended: 3		As of June 30 for the fiscal year specified			
Line	Description	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025		
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:							
A.	Revenues:						
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	189,647,104	200,859,947	219,215,692	225,655,229		
A.2	Other Financing Sources (Object 8900)	12,630,740	4,002,973	446,091	4,562,259		
A.3	Total Unrestricted Revenue (A.1 + A.2)	202,277,844	204,862,920	219,661,783	230,217,488		
B.	Expenditures:						
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	193,632,874	214,675,988	226,317,882	234,839,066		
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	214,112	79,027	212,453	259,033		
B.3	Total Unrestricted Expenditures (B.1 + B.2)	193,846,986	214,755,015	226,530,335	235,098,099		
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	8,430,858	(9,892,095)	(6,868,552)	(4,880,611)		
D.	Fund Balance, Beginning	35,483,750	43,914,608	34,022,513	27,153,961		
D.1	Prior Year Adjustments + (-)	0	0	0	0		
D.2	Adjusted Fund Balance, Beginning (D + D.1)	35,483,750	43,914,608	34,022,513	27,153,961		
E.	Fund Balance, Ending (C. + D.2)	43,914,608	34,022,513	27,153,961	22,273,350		
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	22.7%	15.8%	12.0%	9.5%		

		As of the specified quarter ended for each fiscal year			
Line	Description	2021-2022	2022-2023	2023-2024	2024-2025
II. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	51,932,366	96,579,769	80,505,993	54,738,780
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	51,932,366	96,579,769	80,505,993	54,738,780

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col 2.)
III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	228,460,619	225,655,229	145,822,177	64.6%
I.2	Other Financing Sources (Object 8900)	4,583,095	4,562,259	4,353,214	95.4%
I.3	Total Unrestricted Revenue (I.1 + I.2)	233,043,714	230,217,488	150,175,391	65.2%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	234,376,135	234,839,066	151,194,042	64.4%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	259,033	259,033	136,560	52.7%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	234,635,168	235,098,099	151,330,602	64.4%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	(1,591,454)	(4,880,611)	(1,155,211)	
L.	Fund Balance, Beginning	27,153,961	27,153,961	27,153,961	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	27,153,961	27,153,961	27,153,961	
M.	Fund Balance, Ending (K. + L.2)	25,562,507	22,273,350	25,998,750	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	10.9%	9.5%		

IV. Has the district settled any employee contracts during this quarter?

NO

V. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?

NO

If yes, list events and their financial ramifications.

VI. Does the district have significant fiscal problems that must be addressed?

This Year?

YES

If yes, what are the problems and what actions will be taken?

Next Year?

YES

The District is experiencing a decrease in non-resident enrollment, which represents around 12.5% of the total revenues. Additionally, resident student enrollment is not recovering as expected which will result in the District not emerging from hold harmless as soon as was projected. The District is continuing its increased outreach efforts to improve enrollment, cost reduction measures already put in place and will need to develop new cost reduction measures for implementation in the current and 2025-2026 fiscal year. With the ending of Hold Harmless provision in 2025-26, effectively freezing State unrestricted funding, and with enrollment still recovering from the pandemic, the structural deficit is projected to increase significantly in 2025-2026 requiring the District to take immediate actions to balance the budget moving forward.