

**SANTA MONICA COMMUNITY COLLEGE DISTRICT  
2022-2023 TENTATIVE BUDGET NARRATIVE**

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

General Fund Unrestricted	\$236,307,753
General Fund Restricted	<u>\$ 64,418,572</u>
<i>Total General Fund</i>	\$300,726,325
Special Reserve Fund (Capital)	\$ 52,001,897
Bond Fund: Measure AA	\$ 4,427,676
Bond Fund: Measure V	\$193,078,544
Bond Interest & Redemption Fund	\$ 78,184,087
Student Financial Aid Fund	\$ 47,232,255
Scholarship Trust Fund	\$ 45,000
Auxiliary Operations	<u>\$ 2,068,550</u>
<i>Total Other Restricted</i>	\$377,038,009
<b>TOTAL PROPOSED TENTATIVE BUDGET</b>	<b>\$677,764,334</b>

**GENERAL FUND**

The 2021-2022 fiscal year is projected to close with an Unrestricted General Fund ending balance, including Designated Reserves, of \$40,107,717.

For the 2022-2023 tentative budget, the District is projecting a decrease in revenue of **-1.5%** or **<\$2,893,971>** and an increase in expenditures of **0.3%** or **\$663,674**. The increase in revenue is primarily due to the increase in Cost of Living Allowance (COLA), the one-time apportionment deficit factor for FY 2021-2022 which will not repeat in FY 2022-2023, projected increase in non-resident tuition due to increase in non-resident tuition fee, net of the decrease in Higher Education Emergency Relief Fund (HEERF) backfill of lost revenues, and the one-time FY 2020-2021 apportionment adjustments which will not repeat in FY 2022-2023. The expected gradual return to campus of students and employees is projected to result in increased expenditures in supplies and contracts, utilities and insurance. Additionally, the hiring of new employees, step, column and longevity increases, and the increase in benefits will result in an increase in expenditures. These changes are projected to result in a structural surplus of \$1,423,118 and, with the inclusion of one-time items, an overall operating surplus of \$1,066,322 resulting in an ending Unrestricted Fund Balance of \$41,174,039 or 21.10% of total expenditures and transfers.

It is important to note that the revenue projections contained in the tentative budget are based on District projections of the proposals contained within the May Revision and are extremely preliminary. It is expected that variances, possibly significant in nature, will occur between the tentative and adopted budgets.

General Fund Unrestricted Revenues (01.0)

These are the only funds available for the general operations of the College. All other funds are restricted except some parts of the Auxiliary fund.

The tentative budget reflects the Governor's FY 2022-2023 May Revision proposals including a COLA increase of 6.56% or \$9,497,269. The tentative budget also reflects a projected decrease in enrollment for resident credit FTES of **<1,373.93>** FTES or **<8.0%>** from FY 2021-2022 levels.

The largest source of revenue for the District is Apportionment from the State. The revenue sources for Apportionment are a combination of property taxes, enrollment fees, funding from the Education Protection Account and general apportionment funds. The apportionment allocation for each district is calculated through the Student Centered Funding Formula (SCFF). The SCFF calculates Apportionment based on three main factors: base allocation (*enrollment*), supplemental allocation (*number of students receiving financial aid*), and the student success allocation (*number of student success outcome achieved*). The formula stipulates that for the fiscal years of 2018-19 through 2024-2025, the District will be funded at the greater of the amount calculated under the SCFF or at a “Hold Harmless” amount which is equal to the 2017-2018 funding level adjusted for COLA. The Governor’s 2022-2023 May Revision includes a proposal for 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.

Local revenues are a combination of property taxes and revenue generated at the college level through the charging of fees and fines, through interest earned on cash and non-resident tuition revenue.

#### General Fund Unrestricted Expenditures (01.0)

The District’s largest expenditures (90.1% of the total budget) are related to salary and benefits. The salary and benefit related expenditure projections reflect hiring of new employees and appropriate step, column and longevity increases for all qualified.

The discretionary section of the expenditure budget (Supplies, Services and Utilities) reflects an increase of 6.0% or \$996,121 from FY 2021-2022 projected expenditures mainly as a result of the expected gradual return to campus coupled with the shifting of expenditure.

The amount of \$12,645,991 for the Contracts/Services line item in the tentative budget includes: Advertising 17%; Bank Fees and Bad Debt 12%; Rent/Lease (including Big Blue Bus) 11%; Repairs of Equipment/Maintenance 9%; Other Contract Services 8%; Software Licensing 8%; Consultants 6%; Managed Print Services 5%; Legal Services (including those for the Personnel Commission) 3%; Off-Campus Printing 3%; Postage and Delivery Services 3%; LACOE Contracts (i.e. HRS, BEST) 2%; Conferences and Training 2%; Professional Growth 2%; Elections 2%; Memberships and Dues 1%; Audit 1%; Recruiting-Students 1% and Other Services – all under 1% of budget per category (e.g. Repairs-Facility, Mileage, Commencement, Fingerprinting, Board Meetings, etc.) 4%.

#### **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. Over the last two years, DPAC has made major revisions to the planning process to ensure that Annual Action Plans are presented to Budget Committee for review and are recommended to the Superintendent/President for approval within a timeframe that ensures that approved Annual Action Plans are included in the Adopted Budget. For fiscal year 2022-2023, the following action plans have been approved by the Superintendent/President and are included in the Tentative 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.

## **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 FY 2023-2024 budget, if permissible.

The projected ending fund balance is generated from six restricted programs as required by Generally Accepted Accounting Principles: Proposition 20 Lottery, Contract Education, Parking Fees, Community Services, Health and Psychological Services and the SMC Performing Arts Center. These funds are restricted and can not be used for any other purpose then specified by law or action of the Board of Trustees.

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 Outlay Fund. The major source of revenue for this fund is the reimbursement from State Capital Outlay, RDA pass-thru property tax, and non-resident capital surcharge. These funds are used for capital outlay related projects, District equipment purchases and any required expenditure matches to State capital outlay funding. State funding for capital projects are also accounted for in this fund.

All capital expenditures and revenue in the Special Reserve Fund, as well as Funds 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. These funds are legally restricted and may not be transferred into the unrestricted 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 College construction plan approved under Measure S. Funds were fully expended in FY 2021-2022 and Fund 42.3 was closed.

### 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 College 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 College construction plan approved under Measure V.

#### Bond Interest and Redemption Fund (48.0)

This fund is administered by the County of Los Angeles Department of Auditor-Controller. It reflects the receipt of property tax revenues due to voted indebtedness for bond issues, 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 County of Los Angeles Department of Auditor-Controller 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, Cal Grants, Santa Monica College Promise, Student Success Completion Grant, Early Action Emergency Student Aid, Disaster Relief Emergency Student Aid, CARES-Higher Education Relief Fund (HEERF II) and American Rescue Plan (HEERF III). The transfer line items reflect a transfer from the Unrestricted General Fund to meet the match requirements of the individual grant programs. For FY 2022-2023 award year, the District is expecting to be granted a waiver of the institutional share requirement under the Federal Work Study (FWS) Program and the Federal Supplemental Educational Opportunity Grant (FSEOG) Program.

#### 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 for grants in aid to students.

#### Auxiliary Operations

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

### **CONCLUSION**

This is the tentative budget recommended for acceptance. It is expected that changes will occur between now and the Adopted Budget. Some changes will be the result of the passage of the State budget, and others will be internal adjustments resulting from new or updated revenue information and expenditure reduction efforts.

**UNRESTRICTED GENERAL FUND 01.0**  
**2022-2023 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED REVENUES	2022-2023 TENTATIVE BUDGET
<b>FEDERAL</b>			
01 FIN AID ADM ALLOWANCES	117,433	88,987	134,326
02 <b>TOTAL FEDERAL</b>	<b>117,433</b>	<b>88,987</b>	<b>134,326</b>
<b>STATE</b>			
03 GENERAL APPORTIONMENT	58,355,754	63,863,093	71,692,026
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	26,532,283	26,064,563	27,453,792
05 COLA	6,985,928	6,985,928	9,497,269
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	1,658,254	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(377,331)	-
08 HOMEOWNERS EXEMPT	87,724	88,240	88,240
09 STATE LOTTERY REVENUE	3,356,040	3,550,402	3,112,964
10 MANDATED PROGRAM COSTS	622,732	622,804	572,052
11 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	5,641,040	5,641,040	6,250,095
12 OTHER STATE	3,431,740	6,039,041	5,804,363
13 <b>TOTAL STATE</b>	<b>105,013,241</b>	<b>114,136,034</b>	<b>124,470,801</b>
<b>LOCAL</b>			
14 PROP TAX SHIFT (ERAF)	12,542,043	8,747,001	8,747,001
15 SECURED TAX	19,675,995	18,480,045	18,480,045
16 SUPPLEMENTAL TAXES	552,108	552,108	552,108
17 UNSECURED TAX	582,216	617,308	617,308
18 PRIOR YRS TAXES	664,002	720,514	720,514
19 PROPERTY TAX - RDA PASS THRU	2,071,499	2,117,703	2,117,703
20 PROPERTY TAX - RDA RESIDUAL	4,408,025	4,088,339	4,088,339
21 RENTS	69,000	87,000	87,000
22 INTEREST	146,000	190,500	203,200
23 ENROLLMENT FEES	11,041,577	11,177,020	10,426,897
24 UPPER DIVISION FEES	81,312	80,556	80,556
25 STUDENT RECORDS	208,500	294,100	274,400
26 NON-RESIDENT TUITION/INTENSIVE ESL	20,630,583	21,603,455	22,231,777
27 OTHER STUDENT FEES & CHARGES	77,000	82,800	77,200
28 F1 APPLICATION FEES	96,100	143,000	143,000
29 OTHER LOCAL	1,671,200	1,403,000	1,480,200
30 STUDENT BENEFITS FEE	1,142,900	1,140,600	1,064,100
31 LIBRARY CARDS	-	-	-
32 LIBRARY FINES	-	-	-
33 PARKING FINES	-	2,863	-
34 <b>TOTAL LOCAL</b>	<b>75,660,060</b>	<b>71,527,912</b>	<b>71,391,348</b>
35 <b>TOTAL REVENUE</b>	<b>180,790,734</b>	<b>185,752,933</b>	<b>195,996,475</b>
36 HEERF BACKFILL OF LOST REVENUES	14,071,290	12,744,893	-
37 HEERF INDIRECT COST	324,018	324,018	-
38 TRANSFER IN	254,864	266,811	203,561
39 SALE OF EQUIPMENT AND SUPPLIES	-	5,352	-
40 <b>TOTAL OTHER FINANCING SOURCES</b>	<b>14,650,172</b>	<b>13,341,074</b>	<b>203,561</b>
41 <b>TOTAL REVENUE AND TRANSFERS</b>	<b>195,440,906</b>	<b>199,094,007</b>	<b>196,200,036</b>

**UNRESTRICTED GENERAL FUND 01.0**  
**2022-2023 TENTATIVE EXPENDITURE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED EXPENDITURES	2022-2023 TENTATIVE BUDGET
01 INSTRUCTION	29,556,373	29,339,888	30,840,285
02 ACADEMIC MANAGERS	6,372,835	6,457,027	6,396,924
03 NON-INSTRUCTION	6,445,236	6,400,990	6,728,425
04 HOURLY INSTRUCTION	32,021,209	31,957,732	28,776,024
05 HOURLY NON-INSTRUCTION	5,871,813	5,969,653	5,914,020
06 ACADEMIC RETRO AND ONE-TIME OFF SCHEDULE PAYMENT	-	205,530	-
07 VACANT POSITIONS	191,454	-	135,115
08 VACANCY SAVINGS	(126,360)	-	(89,176)
<b>09 TOTAL ACADEMIC</b>	<b>80,332,560</b>	<b>80,330,820</b>	<b>78,701,617</b>
10 CLASSIFIED REGULAR	24,300,097	24,220,805	24,505,349
11 CLASSIFIED MANAGERS	5,761,730	6,311,461	6,431,855
12 CLASS REG INSTRUCTION	3,477,935	3,496,413	3,534,345
13 CLASSIFIED HOURLY	1,471,444	1,477,855	1,407,911
14 CLASS HRLY INSTRUCTION	461,667	307,819	452,528
15 CLASSIFIED RETRO AND ONE-TIME OFF SCHEDULE PAYMENT	-	1,734,729	-
16 VACANT POSITIONS	1,492,437	2,264,320	2,283,285
17 VACANCY SAVINGS	(985,008)	(2,077,514)	(1,506,968)
<b>18 TOTAL CLASSIFIED</b>	<b>35,980,302</b>	<b>37,735,888</b>	<b>37,108,305</b>
19 STRS	10,248,607	10,221,513	11,905,103
20 STATE ON-BEHALF PENSION CONTRIB TO STRS	5,641,040	5,641,040	6,250,095
21 PERS	8,968,520	9,074,112	9,374,470
22 OASDI/MEDICARE	4,081,618	4,113,271	3,948,571
23 H/W	18,117,839	17,317,839	17,970,722
24 RETIREES' H/W	5,607,872	5,407,872	5,719,732
25 SUI	670,203	671,394	666,839
26 WORKERS' COMPENSATION	2,198,685	2,110,541	2,088,678
27 ALTERNATIVE RETIREMENT	614,131	609,114	556,918
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	724,582	846,440
31 BENEFITS RELATED TO VACANCY SAVINGS	(355,638)	(664,804)	(558,650)
<b>32 TOTAL BENEFITS</b>	<b>58,939,900</b>	<b>58,146,393</b>	<b>60,078,325</b>
33 SUPPLIES	978,677	638,279	1,002,341
34 TCO-SUPPLIES	67,070	67,070	67,070
<b>35 TOTAL SUPPLIES</b>	<b>1,045,747</b>	<b>705,349</b>	<b>1,069,411</b>
36 CONTRACTS/SERVICES	12,846,615	12,223,765	12,645,991
37 DEFERRAL/BORROWING COST	25,804	35,804	-
38 INSURANCE	1,576,727	1,576,727	1,554,134
39 UTILITIES	3,214,794	3,564,794	3,810,431
<b>40 TOTAL SERVICES</b>	<b>17,663,940</b>	<b>17,401,090</b>	<b>18,010,556</b>
41 EQUIPMENT	-	-	-
<b>42 TOTAL CAPITAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>43 TOTAL EXPENDITURES</b>	<b>193,962,449</b>	<b>194,319,540</b>	<b>194,968,214</b>
44 OTHER OUTGO - TRANSFERS	165,000	150,000	165,000
45 OTHER OUTGO - STUDENT AID	500	500	500
<b>46 TOTAL TRANSFERS/FINANCIAL AID</b>	<b>165,500</b>	<b>150,500</b>	<b>165,500</b>
<b>47 TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>194,127,949</b>	<b>194,470,040</b>	<b>195,133,714</b>

**UNRESTRICTED GENERAL FUND 01.0**  
**2022-2023 TENTATIVE FUND BALANCE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED FUND BALANCE	2022-2023 TENTATIVE BUDGET
01 TOTAL REVENUE AND TRANSFERS	163,125,731	185,810,283	195,811,943
02 TOTAL EXPENDITURES AND TRANSFERS	192,566,096	192,040,386	193,278,779
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	2,222,736	2,988,902	3,264,840
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,467,006)	(2,742,318)	(2,154,794)
05 <b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(30,196,095)</b>	<b>(6,476,687)</b>	<b>1,423,118</b>
<b>ONE-TIME ITEMS</b>			
06 HEERF BACKFILL OF LOST REVENUES AND INDIRECT COST	14,395,308	13,068,911	-
07 FTES BORROWING/DECLINE DUE TO ENDING OF SCFF HOLD HARMLESS	18,816,980	-	-
08 APPORTIONMENT DEFICIT FACTOR	(1,497,113)	(1,497,113)	-
09 PRIOR YEAR APPORTIONMENT ADJ	-	1,280,923	-
10 PART-TIME FACULTY OFFICE HOURS - ONE-TIME	600,000	431,003	388,093
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	-	2,100,000	-
15 TCO-SUPPLIES AND CONTRACTS/SERVICES	(67,070)	(67,070)	(67,070)
16 ONE-TIME BUDGET AUGMENTATION	(713,249)	(1,947,960)	(677,819)
17 <b>OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS</b>	<b>1,312,957</b>	<b>4,623,967</b>	<b>1,066,322</b>
18 BEGINNING BALANCE	35,483,750	35,483,750	40,107,717
ADJUSTMENT TO BEGINNING BALANCE	-	-	-
19 <b>ENDING FUND BALANCE</b>	<b>36,796,707</b>	<b>40,107,717</b>	<b>41,174,039</b>
20 <b>FUND BALANCE RATIO TO TTL EXPENDITURES &amp; TRANSFERS **</b>	<b>18.95%</b>	<b>20.62%</b>	<b>21.10%</b>

**DESIGNATION OF FUND BALANCE**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED FUND BALANCE	2022-2023 TENTATIVE BUDGET
22 UNDESIGNATED FUND BALANCE	35,179,346	38,962,065	41,174,039
23 UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	<b>18.12%</b>	<b>20.03%</b>	<b>21.10%</b>
<b>DESIGNATED RESERVE FOR:</b>			
24 RESERVE FOR FUTURE STRS AND PERS INCREASES	1,617,361	1,145,652	-
25 <b>TOTAL</b>	<b>1,617,361</b>	<b>1,145,652</b>	-
26 <b>DESIGNATED FB RATIO TO TTL EXPENDITURES &amp; TRANSFERS</b>	<b>0.83%</b>	<b>0.59%</b>	<b>0.00%</b>
27 <b>TOTAL ENDING FUND BALANCE</b>	<b>36,796,707</b>	<b>40,107,717</b>	<b>41,174,039</b>
28 <b>FUND BALANCE RATIO TO TTL EXPENDITURES &amp; TRANSFERS **</b>	<b>18.95%</b>	<b>20.62%</b>	<b>21.10%</b>

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

**UNRESTRICTED GENERAL FUND 01.0**  
**2022-2023 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2018-2019 ACTUAL REVENUES	2019-2020 ACTUAL REVENUES	2020-2021 ACTUAL REVENUES	2021-2022 PROJECTED REVENUES	2022-2023 TENTATIVE BUDGET
<b>FEDERAL</b>					
01 FIN AID ADM ALLOWANCES	102,225	125,923	118,577	88,987	134,326
02 <b>TOTAL FEDERAL</b>	<b>102,225</b>	<b>125,923</b>	<b>118,577</b>	<b>88,987</b>	<b>134,326</b>
<b>STATE</b>					
03 GENERAL APPORTIONMENT	61,474,327	77,089,021	53,473,520	63,863,093	71,692,026
04 EDUCATION PROTECTION ACCOUNT - PROP 30/55	19,523,072	10,071,579	32,818,910	26,064,563	27,453,792
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	1,658,254	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	(152,804)	(253,257)	(64,570)	(377,331)	-
08 HOMEOWNERS EXEMPT	93,379	90,208	87,724	88,240	88,240
09 STATE LOTTERY REVENUE	4,083,524	3,711,867	3,807,112	3,550,402	3,112,964
10 MANDATED PROGRAM COSTS	548,459	622,981	592,762	622,804	572,052
11 STATE ON-BEHALF PENSION CONTR TO STRS	5,406,188	6,932,887	6,147,444	5,641,040	6,250,095
12 OTHER STATE	4,406,006	4,062,614	3,512,658	6,039,041	5,804,363
13 <b>TOTAL STATE</b>	<b>99,042,723</b>	<b>106,981,936</b>	<b>101,148,825</b>	<b>114,136,034</b>	<b>124,470,801</b>
<b>LOCAL</b>					
14 PROP TAX SHIFT (ERAF)	13,211,517	9,639,396	12,542,043	8,747,001	8,747,001
15 SECURED TAX	16,087,391	16,805,463	17,759,198	18,480,045	18,480,045
16 SUPPLEMENTAL TAXES	391,781	355,787	552,108	552,108	552,108
17 UNSECURED TAX	600,542	592,339	582,216	617,308	617,308
18 PRIOR YRS TAXES	550,358	532,489	664,002	720,514	720,514
19 PROPERTY TAX - RDA PASS THRU	1,752,991	1,829,829	2,071,499	2,117,703	2,117,703
20 PROPERTY TAX - RDA RESIDUAL	2,837,858	3,202,220	4,408,025	4,088,339	4,088,339
21 RENTS	150,458	99,965	21,500	87,000	87,000
22 INTEREST	936,903	666,902	121,921	190,500	203,200
23 ENROLLMENT FEES	13,668,748	12,165,140	12,238,927	11,177,020	10,426,897
24 UPPER DIVISION FEES	66,655	71,904	81,312	80,556	80,556
25 STUDENT RECORDS	395,849	334,506	231,137	294,100	274,400
26 NON-RESIDENT TUITION/INTENSIVE ESL	33,029,528	28,384,549	23,987,221	21,603,455	22,231,777
27 OTHER STUDENT FEES & CHARGES	64,878	74,375	85,382	82,800	77,200
28 F1 APPLICATION FEES	203,827	148,052	112,070	143,000	143,000
29 OTHER LOCAL	990,862	2,557,301	2,108,567	1,403,000	1,480,200
30 STUDENT BENEFITS FEE	966,099	721,545	731,920	1,140,600	1,064,100
31 LIBRARY CARDS	40	-	-	-	-
32 LIBRARY FINES	3,934	2,803	-	-	-
33 PARKING FINES	128,290	108,553	11,678	2,863	-
34 <b>TOTAL LOCAL</b>	<b>86,038,509</b>	<b>78,293,118</b>	<b>78,310,726</b>	<b>71,527,912</b>	<b>71,391,348</b>
35 <b>TOTAL REVENUE</b>	<b>185,183,457</b>	<b>185,400,977</b>	<b>179,578,128</b>	<b>185,752,933</b>	<b>195,996,475</b>
36 HEERF BACKFILL OF LOST REVENUES	-	-	16,200,163	12,744,893	-
37 HEERF INDIRECT COST	-	-	481,244	324,018	-
38 TRANSFER IN	116,408	135,366	167,609	266,811	203,561
39 SALE OF EQUIPMENT AND SUPPLIES	21,767	19,369	10,531	5,352	-
40 <b>TOTAL OTHER FINANCING SOURCES</b>	<b>138,175</b>	<b>154,735</b>	<b>16,859,547</b>	<b>13,341,074</b>	<b>203,561</b>
41 <b>TOTAL REVENUE AND TRANSFERS</b>	<b>185,321,632</b>	<b>185,555,712</b>	<b>196,437,675</b>	<b>199,094,007</b>	<b>196,200,036</b>
42 BEGINNING BALANCE	23,813,118	28,280,906	19,511,702	33,637,423	38,962,065
43 BEGINNING DESIGNATED RESERVE	3,835,224	2,395,201	1,529,053	1,846,327	1,145,652
44 ADJUSTMENT TO BEGINNING BALANCE	-	-	298,334	-	-
45 <b>TOTAL FUNDS AVAILABLE</b>	<b>212,969,974</b>	<b>216,231,819</b>	<b>217,776,764</b>	<b>234,577,757</b>	<b>236,307,753</b>



**UNRESTRICTED GENERAL FUND 01.0  
2022-2023 TENTATIVE EXPENDITURE BUDGET**

ACCOUNTS	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES	2020-2021 ACTUAL EXPENDITURES	2021-2022 PROJECTED EXPENDITURES	2022-2023 TENTATIVE BUDGET
01 INSTRUCTION	27,834,180	30,871,953	28,355,558	29,339,888	30,840,285
02 ACADEMIC MANAGERS	6,531,131	7,111,548	6,027,951	6,457,027	6,396,924
03 NON-INSTRUCTION	6,191,422	6,676,087	6,530,048	6,400,990	6,728,425
04 HOURLY INSTRUCTION	33,106,723	33,278,389	32,547,555	31,957,732	28,776,024
05 HOURLY NON-INSTRUCTION	5,018,781	5,304,185	5,155,899	5,969,653	5,914,020
06 ACADEMIC ONE-TIME PAYMENT	-	-	175,303	205,530	-
07 VACANT POSITIONS	-	-	-	-	135,115
08 VACANCY SAVINGS	-	-	-	-	(89,176)
<b>09 TOTAL ACADEMIC</b>	<b>78,682,237</b>	<b>83,242,162</b>	<b>78,792,314</b>	<b>80,330,820</b>	<b>78,701,617</b>
10 CLASSIFIED REGULAR	22,021,537	24,305,797	23,304,687	24,220,805	24,505,349
11 CLASSIFIED MANAGERS	5,363,224	5,422,299	5,519,068	6,311,461	6,431,855
12 CLASS REG INSTRUCTION	3,540,497	3,652,462	3,387,303	3,496,413	3,534,345
13 CLASSIFIED HOURLY	2,161,437	2,331,676	739,972	1,477,855	1,407,911
14 CLASS HRLY INSTRUCTION	410,154	447,395	185,239	307,819	452,528
15 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	-	1,044,557	860,508	1,734,729	-
16 VACANT POSITIONS	-	-	-	2,264,320	2,283,285
17 VACANCY SAVINGS	-	-	-	(2,077,514)	(1,506,968)
<b>18 TOTAL CLASSIFIED</b>	<b>33,496,849</b>	<b>37,204,186</b>	<b>33,996,777</b>	<b>37,735,888</b>	<b>37,108,305</b>
19 STRS	9,488,778	10,842,602	9,837,027	10,221,513	11,905,103
20 STATE ON-BEHALF PENSION CONTRIB TO STRS	5,406,188	6,932,887	6,147,444	5,641,040	6,250,095
21 PERS	6,550,219	7,754,386	7,662,474	9,074,112	9,374,470
22 OASDI/MEDICARE	3,808,169	4,081,364	3,857,114	4,113,271	3,948,571
23 H/W	15,434,151	17,035,692	16,667,977	17,317,839	17,970,722
24 RETIREES' H/W	4,570,707	4,712,032	5,287,086	5,407,872	5,719,732
25 SUI	155,571	146,590	333,262	671,394	666,839
26 WORKERS' COMPENSATION	2,049,155	1,952,228	2,217,945	2,110,541	2,088,678
27 ALTERNATIVE RETIREMENT	512,693	531,060	577,348	609,114	556,918
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	-	-	-	724,582	846,440
31 BENEFITS RELATED TO VACANCY SAVINGS	-	-	-	(664,804)	(558,650)
<b>32 TOTAL BENEFITS</b>	<b>49,274,742</b>	<b>55,466,408</b>	<b>55,281,777</b>	<b>58,146,393</b>	<b>60,078,325</b>
33 SUPPLIES	923,954	738,132	414,528	638,279	1,002,341
34 TCO-SUPPLIES	-	2,087	7,655	67,070	67,070
<b>35 TOTAL SUPPLIES</b>	<b>923,954</b>	<b>740,219</b>	<b>422,183</b>	<b>705,349</b>	<b>1,069,411</b>
36 CONTRACTS/SERVICES	14,917,458	13,514,573	9,391,862	12,223,765	12,645,991
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	1,576,727	1,554,134
40 UTILITIES	3,568,348	3,340,130	2,776,049	3,564,794	3,810,431
<b>41 TOTAL SERVICES</b>	<b>19,590,941</b>	<b>18,126,816</b>	<b>13,671,742</b>	<b>17,401,090</b>	<b>18,010,556</b>
42 EQUIPMENT	-	82,963	-	-	-
<b>43 TOTAL CAPITAL</b>	<b>-</b>	<b>82,963</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>44 TOTAL EXPENDITURES</b>	<b>181,968,723</b>	<b>194,862,754</b>	<b>182,164,793</b>	<b>194,319,540</b>	<b>194,968,214</b>
45 OTHER OUTGO - TRANSFERS	324,601	327,201	128,221	150,000	165,000
46 OTHER OUTGO - STUDENT AID	543	1,109	-	500	500
<b>47 TOTAL TRANSFERS/FINANCIAL AID</b>	<b>325,144</b>	<b>328,310</b>	<b>128,221</b>	<b>150,500</b>	<b>165,500</b>
<b>48 TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>182,293,867</b>	<b>195,191,064</b>	<b>182,293,014</b>	<b>194,470,040</b>	<b>195,133,714</b>
49 CONTINGENCY RESERVE	28,280,906	19,511,702	33,637,423	38,962,065	41,174,039
50 DESIGNATED RESERVE	2,395,201	1,529,053	1,846,327	1,145,652	-
<b>51 TOTAL</b>	<b>212,969,974</b>	<b>216,231,819</b>	<b>217,776,764</b>	<b>234,577,757</b>	<b>236,307,753</b>

**RESTRICTED GENERAL FUND 01.3  
2022-2023 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED REVENUES	2022-2023 TENTATIVE BUDGET
<b>FEDERAL</b>			
01 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEER	-	-	800,000
03 ARP-AMERICAN RESCUE PLAN-HEERF III	18,692,866	18,692,866	-
04 CARES-HEERF-MINORITY SERVING INSTITUTIONS	3,381,056	3,381,056	2,120,445
06 FWS-FEDERAL WORK STUDY	628,258	628,258	604,044
07 PERKINS IV TITLE I-C	912,292	912,292	912,292
08 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	57,416	57,416	54,545
09 FEDERAL CARRYOVERS	2,831,714	2,831,714	2,714,494
10 OTHER FEDERAL	1,486,876	2,701,359	2,453,337
11 <b>TOTAL FEDERAL</b>	<b>27,990,478</b>	<b>29,204,961</b>	<b>9,659,157</b>
<b>STATE</b>			
12 LOTTERY	1,338,298	1,338,298	1,241,366
13 ADULT EDUCATION BLOCK GRANT	451,544	451,544	428,966
BASIC NEEDS CENTERS AND STAFFING SUPPORT	-	399,466	379,493
14 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	106,589	106,589	101,259
16 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD	332,313	332,313	315,697
17 COVID-19 RESPONSE BLOCK GRANT-STATE	1,184,232	1,184,232	-
18 DSPTS-DISABLED STUDENTS PROGRAM & SERVICES	2,399,641	2,463,342	2,340,175
19 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,447,920	1,447,920	1,375,524
20 EQUAL EMPLOYMENT OPPORTUNITY	-	50,000	50,000
21 FINANCIAL AID TECHNOLOGY-ONGOING	68,134	68,134	68,134
22 GUIDED PATHWAYS	221,999	221,999	-
MENTAL HEALTH SERVICES	-	478,660	478,660
23 NURSING EDUCATION PROGRAM SUPPORT	251,070	251,070	251,070
24 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	2,167,455	2,167,455	-
RETENTION AND ENROLLMENT OUTREACH	-	1,197,632	-
25 SFAA-STUDENT FINANCIAL AID ADMIN	825,684	825,684	825,684
26 STRONG WORKFORCE PROGRAM	1,103,117	1,401,788	-
27 STUDENT EQUITY AND ACHIEVEMENT	9,353,200	9,353,200	8,907,810
28 VETERANS RESOURCE CENTER-ONGOING	106,049	106,049	-
29 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	918,310	918,310	1,133,128
30 STATE CARRYOVERS	13,782,314	13,757,314	12,963,999
31 OTHER STATE	155,972	1,984,812	223,173
32 <b>TOTAL STATE</b>	<b>36,213,841</b>	<b>40,505,811</b>	<b>31,084,138</b>
<b>LOCAL</b>			
33 COMMUNITY SERVICES	661,795	661,795	598,609
34 CONSOLIDATED CONTRACT ED-LOCAL	50,000	50,000	-
35 HEALTH FEES	1,423,347	1,423,347	1,650,444
36 PARKING FEES	498,776	498,776	-
37 PICO PROMISE	145,566	145,566	145,566
38 DONATIONS-KCRW	2,355,744	2,355,744	2,384,857
39 RADIO GRANTS	1,200,000	1,236,879	1,238,000
40 LOCAL CARRYOVERS	1,252,148	1,252,148	558,229
41 OTHER LOCAL	3,122,072	4,261,461	4,430,084
42 <b>TOTAL LOCAL</b>	<b>10,709,448</b>	<b>11,885,716</b>	<b>11,005,789</b>
<b>TOTAL REVENUES</b>	<b>74,913,767</b>	<b>81,596,488</b>	<b>51,749,084</b>
<b>TRANSFERS</b>			
44 HEERF BACKFILL OF LOST REVENUES	2,313,917	2,313,917	-
45 <b>TOTAL TRANSFERS</b>	<b>2,313,917</b>	<b>2,313,917</b>	<b>-</b>
46 <b>TOTAL REVENUE AND TRANSFERS</b>	<b>77,227,684</b>	<b>83,910,405</b>	<b>51,749,084</b>

**RESTRICTED GENERAL FUND 01.3**  
**2022-2023 TENTATIVE EXPENDITURE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED REVENUES	2022-2023 TENTATIVE BUDGET
01 INSTRUCTION	146,080	146,080	30,000
02 MANAGEMENT	1,901,003	2,449,109	1,776,420
03 NON-INSTRUCTION	3,017,894	3,180,523	2,968,473
04 HOURLY INSTRUCTION	-	-	-
05 HOURLY NON-INSTRUCTION	8,328,679	9,431,738	9,614,070
06 <b>TOTAL ACADEMIC</b>	<b>13,393,656</b>	<b>15,207,450</b>	<b>14,388,963</b>
07 CLASSIFIED REGULAR	4,798,908	5,247,091	5,173,696
08 CLASSIFIED MANAGERS	453,120	457,345	450,272
09 CLASS REG INSTRUCTION	91,171	53,301	-
10 CLASSIFIED HOURLY	3,171,907	3,978,640	3,643,559
11 CLASS HRLY INSTRUCTION	314,475	314,475	167,739
12 <b>TOTAL CLASSIFIED</b>	<b>8,829,581</b>	<b>10,050,852</b>	<b>9,435,266</b>
13 BENEFITS HOLDING ACCOUNT	8,032,488	8,511,140	8,476,804
14 STRS	-	-	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16 PERS	-	-	-
17 OASDI/MEDICARE	-	-	-
18 H/W	-	-	-
19 SUI	-	-	-
20 WORKERS' COMP.	-	-	-
21 ALTERNATIVE RETIREMENT	-	-	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	-	-
23 <b>TOTAL BENEFITS</b>	<b>8,032,488</b>	<b>8,511,140</b>	<b>8,476,804</b>
24 <b>TOTAL SUPPLIES</b>	<b>5,069,006</b>	<b>4,527,199</b>	<b>2,044,601</b>
25 CONTRACTS/SERVICES	13,645,358	17,222,368	8,561,127
26 INSURANCE	2,076,718	3,066,823	3,008,000
27 UTILITIES	111,000	111,000	158,000
28 <b>TOTAL SERVICES</b>	<b>15,833,076</b>	<b>20,400,191</b>	<b>11,727,127</b>
29 BLDG & SITES	100,000	100,000	100,000
30 EQUIPMENT/LEASE PURCHASE	4,692,808	4,944,987	4,767,067
31 <b>TOTAL CAPITAL</b>	<b>4,792,808</b>	<b>5,044,987</b>	<b>4,867,067</b>
32 <b>TOTAL EXPENDITURES</b>	<b>55,950,615</b>	<b>63,741,819</b>	<b>50,939,828</b>
33 HEERF BACKFILL OF LOST REVENUES & INDIRECT COST	17,562,800	16,236,403	-
34 OTHER OUTGO - STUDENT AID	740,414	946,381	865,329
35 OTHER OUTGO - TRANSFERS	254,864	266,811	203,561
36 <b>TOTAL OTHER OUTGO</b>	<b>18,558,078</b>	<b>17,449,595</b>	<b>1,068,890</b>
37 <b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>74,508,693</b>	<b>81,191,414</b>	<b>52,008,718</b>

**RESTRICTED GENERAL FUND 01.3**  
**2022-2023 TENTATIVE FUND BALANCE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED REVENUES	2022-2023 TENTATIVE BUDGET
01 TOTAL REVENUE AND TRANSFERS	77,227,684	83,910,405	51,749,084
02 TOTAL EXPENDITURES AND TRANSFERS	74,508,693	81,191,414	52,008,718
03 <b>OPERATING SURPLUS/(DEFICIT)</b>	<b>2,718,991</b>	<b>2,718,991</b>	<b>(259,634)</b>
04 BEGINNING BALANCE	9,950,497	9,950,497	12,669,488
05 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06 <b>CONTINGENCY RESERVE/ENDING FUND BALANCE</b>	<b>12,669,488</b>	<b>12,669,488</b>	<b>12,409,854</b>
07 <b>FUND BALANCE RATIO TO TTL EXPENDITURES &amp; TRANSFE</b>	<b>17.00%</b>	<b>15.60%</b>	<b>23.86%</b>

**RESTRICTED GENERAL FUND 01.3  
2022-2023 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED REVENUES	2022-2023 TENTATIVE BUDGET
<b>FEDERAL CARRYOVER</b>			
01 CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	234,928	234,928	134,943
02 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	179,575	179,575	212,344
03 NAVIGATING THE PATHWAY TO SUCCESS	892,017	892,017	969,500
04 PROMOTION OF HUMANITIES - TEACHING AND LEARNING	26,871	26,871	-
05 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	1,316,551	1,316,551	430,725
06 SMC/UCLA STEM INITIATIVE	-	-	866,030
07 TRIO UPWARD BOUND	181,772	181,772	100,952
<b>08 TOTAL FEDERAL CARRYOVER</b>	<b>2,831,714</b>	<b>2,831,714</b>	<b>2,714,494</b>
<b>FEDERAL CURRENT YEAR</b>			
09 CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	-	280,000	280,000
10 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	589,275	589,275	591,062
11 NAVIGATING THE PATHWAY TO SUCCESS	600,000	600,000	600,000
12 SMC/UCLA STEM INITIATIVE	-	974,483	982,275
13 TRIO UPWARD BOUND	297,601	257,601	-
<b>14 TOTAL FEDERAL CURRENT YEAR</b>	<b>1,486,876</b>	<b>2,701,359</b>	<b>2,453,337</b>
<b>15 GRAND TOTAL - FEDERAL</b>	<b>4,318,590</b>	<b>5,533,073</b>	<b>5,167,831</b>
<b>STATE - CARRYOVER</b>			
16 AMAZON WEB SERVICES CLOUD SKILLS PILOT PROGRAM	-	-	75,000
17 AWARD FOR INNOVATION IN HIGHER EDUCATION	722,892	722,892	577,614
18 BASIC NEEDS CENTERS AND STAFFING SUPPORT	-	-	275,517
19 CA COMMUNITY COLLEGES MENTAL HEALTH SERVICES	155,978	155,978	-
20 CALFRESH OUTREACH (SB 85)	44,292	44,292	-
21 CALIFORNIA ADULT EDUCATION PROGRAM	47,605	47,605	45,000
22 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD CARE	25,054	25,054	60,702
23 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	-	-	14,839
24 CLASSIFIED PROFESSIONAL DEVELOPMENT	95,161	95,161	95,161
25 DREAM RESOURCE LIAISON SUPPORT ALLOCATION	78,664	78,664	83,135
26 EMPLOYMENT TRAINING PANEL	730,505	730,505	22,860
27 EOPS-EXTENDED OPPORTUNITY PROG & SERV	-	-	151,000
28 EQUAL EMPLOYMENT OPPORTUNITY	113,346	113,346	152,546
29 FINANCIAL AID TECHNOLOGY - ONE TIME	4,612	4,612	-
30 GUIDED PATHWAYS	557,246	557,246	445,160
31 HIGHER EDUCATION STUDENT HOUSING	-	-	110,000
32 HUNGER FREE CAMPUS SUPPORT	60	60	-
33 INSTRUCTIONAL EQUIPMENT AND LIBRARY MATERIALS	41,009	41,009	6,097
34 INSTRUCTIONAL EQUIPMENT BLOCK GRANT	-	-	1,000
35 LEADERSHIP DEVELOPMENT PROGRAM	1,030	1,030	-
36 LIBRARY SERVICES PLATFORM	-	-	21,469
37 MENTAL HEALTH SUPPORT	-	-	433,610
38 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	50,418	50,418	1,236,874

*TO BE CONTINUED*

**RESTRICTED GENERAL FUND 01.3  
2022-2023 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED REVENUES	2022-2023 TENTATIVE BUDGET
<i>CONTINUATION</i>			
39 SCIGP-SCHOOL COMMUNICATION INOPERABILITY GRANT PROGRAM	100,000	100,000	-
40 SFAA-STUDENT FINANCIAL AID ADMIN	361,598	361,598	358,477
41 STRONG WORKFORCE PROGRAM	1,785,983	1,785,983	1,401,789
42 STRONG WORKFORCE PROGRAM - REGIONAL	2,898,578	2,873,578	828,840
43 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	5,383,617	5,383,617	5,608,664
44 STUDENT RETENTION AND ENROLLMENT (SB 85)	246,708	246,708	659,893
45 TRANSFER AND ARTICULATION	2,329	2,329	-
46 VETERANS RESOURCE CENTER - ONE TIME	132,101	132,101	25,203
47 VETERANS RESOURCE CENTER - ONGOING	202,028	202,028	272,049
48 VETERANS SUCCESS CENTER - ONGOING	1,500	1,500	1,500
<b>49 TOTAL STATE CARRYOVER</b>	<b>13,782,314</b>	<b>13,757,314</b>	<b>12,963,999</b>
<b>STATE - CURRENT YEAR</b>			
50 AMAZON WEB SERVICES CLOUD SKILLS PILOT PROGRAM	-	-	75,000
51 DREAM RESOURCE LIAISON SUPPORT	155,972	155,972	148,173
52 STRONG WORKFORCE PROGRAM - REGIONAL	-	1,828,840	-
<b>53 TOTAL STATE CURRENT YEAR</b>	<b>155,972</b>	<b>1,984,812</b>	<b>223,173</b>
<b>54 GRAND TOTAL - STATE</b>	<b>13,938,286</b>	<b>15,742,126</b>	<b>13,187,172</b>
<b>LOCAL CARRYOVER</b>			
55 AMERICAN RESCUE PLAN ACT STABILIZATION GRANT (CPB)	581,544	581,544	320,837
56 CA TRUSTEE FELLOWSHIP PROJECT	65,750	65,750	-
57 CHC CALFRESH OUTREACH PROGRAM	-	-	75,164
58 GATEWAY COURSES TOIMPROVE STUDENT ENGAGEMENT WITH STEM (UCLA)	-	-	80,228
59 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	15,263	15,263	-
60 INNOVATION AND EFFECTIVENESS GRANT	200,000	200,000	-
61 KCRW - CORPORATION FOR PUBLIC BROADCASTING	106,016	106,016	82,000
62 PUBLIC HOUSEKEEPING TRAINING PROGRAM	283,575	283,575	-
<b>63 TOTAL - LOCAL CARRYOVER</b>	<b>1,252,148</b>	<b>1,252,148</b>	<b>558,229</b>
<b>LOCAL-CURRENT YEAR</b>			
64 CHC CALFRESH OUTREACH PROGRAM	-	-	147,890
65 DECONSTRUCTION PEDAGOGY INTO GATEWAY COURSES TO IMPROVE SUCC	-	141,784	-
66 F1 INSURANCE	2,069,418	3,059,523	3,000,000
67 FIRST RESPONSE RESPIRATORY THERAPY	-	-	-
68 GATEWAY COURSES TOIMPROVE STUDENT ENGAGEMENT WITH STEM (UCLA)	-	-	70,325
69 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	6,800	6,800	-
70 INTELLIGENCE COMMUNITY CENTERS FOR ACADEMIC EXCELLENCE	-	7,500	-
71 SMC PERFORMING ARTS CENTER	1,045,854	1,045,854	1,211,869
<b>72 TOTAL LOCAL-CURRENT YEAR</b>	<b>3,122,072</b>	<b>4,261,461</b>	<b>4,430,084</b>
<b>73 GRAND TOTAL - LOCAL</b>	<b>4,374,220</b>	<b>5,513,609</b>	<b>4,988,313</b>

**RESTRICTED GENERAL FUND 01.3  
2022-2023 TENTATIVE REVENUE BUDGET**

ACCOUNTS	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
	ACTUAL REVENUES	ACTUAL REVENUES	ACTUAL REVENUES	PROJECTED REVENUES	TENTATIVE BUDGET
<b>FEDERAL</b>					
01 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEERI	-	340,855	5,755,901	-	800,000
02 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEERI	-	-	18,546,429	-	-
03 ARP-AMERICAN RESCUE PLAN-HEERF III	-	-	2,498,568	18,692,866	-
04 CARES-MINORITY SERVING INSTITUTION	-	-	1,190,361	3,381,056	2,120,445
05 COVID-19 RESPONSE BLOCK GRANT-FEDERAL	-	796,434	989,704	-	-
06 FWS-FEDERAL WORK STUDY	557,079	682,086	285,810	628,258	604,044
07 PERKINS IV TITLE I-C	743,566	808,020	890,485	912,292	912,292
08 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	57,992	60,917	57,890	57,416	54,545
09 FEDERAL CARRYOVERS	1,064,060	1,686,815	1,142,341	2,831,714	2,714,494
10 OTHER FEDERAL	935,554	960,895	1,280,351	2,701,359	2,453,337
11 <b>TOTAL FEDERAL</b>	<b>3,358,251</b>	<b>5,336,022</b>	<b>32,637,840</b>	<b>29,204,961</b>	<b>9,659,157</b>
<b>STATE</b>					
12 LOTTERY	1,728,543	1,330,290	1,627,998	1,338,298	1,241,366
13 ADULT EDUCATION BLOCK GRANT	346,666	373,768	383,849	451,544	428,966
14 BASIC NEEDS CENTERS	-	-	-	399,466	379,493
15 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	51,028	72,381	91,932	106,589	101,259
16 CALFRESH OUTREACH (SB 85)	-	-	5,778	-	-
17 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDC	254,528	328,197	316,815	332,313	315,697
18 COVID-19 RESPONSE BLOCK GRANT-STATE	-	-	30,643	1,184,232	-
19 DSPTS-DISABLED STUDENTS PROGRAM & SERVICES	2,128,671	2,208,724	2,361,380	2,463,342	2,340,175
20 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,298,374	1,308,380	1,243,541	1,447,920	1,375,524
21 EQUAL EMPLOYMENT OPPORTUNITY	519	-	-	50,000	50,000
22 FINANCIAL AID TECHNOLOGY-ONGOING	-	69,167	68,261	68,134	68,134
23 GUIDED PATHWAYS	131,167	-	-	221,999	-
24 HUNGER FREE CAMPUS	3,951	-	-	-	-
25 NURSING EDUCATION PROGRAM SUPPORT	221,818	251,070	250,492	251,070	251,070
26 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	265,962	-	-	2,167,455	-
27 SFAA-STUDENT FINANCIAL AID ADMIN	926,753	718,201	486,540	825,684	825,684
28 STRONG WORKFORCE PROGRAM	-	-	-	1,401,788	-
29 STUDENT EQUITY AND ACHIEVEMENT	3,230,443	4,089,499	3,524,193	9,353,200	8,907,810
30 VETERANS RESOURCE CENTER-ONGOING	-	-	-	106,049	-
31 MENTAL HEALTH SERVICES	-	-	-	478,660	478,660
32 MENTAL HEALTH SUPPORT	12,456	-	-	-	-
33 RETENTION AND ENROLLMENT OUTREACH	-	-	-	1,197,632	-
34 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	763,831	1,017,735	988,154	918,310	1,133,128
35 STATE CARRYOVERS	12,112,978	15,237,788	12,731,906	13,757,314	12,963,999
36 OTHER STATE	1,194,731	313,704	87,176	1,984,812	223,173
37 <b>TOTAL STATE</b>	<b>24,672,419</b>	<b>27,318,904</b>	<b>24,198,658</b>	<b>40,505,811</b>	<b>31,084,138</b>
<b>LOCAL</b>					
38 COMMUNITY SERVICES	573,944	336,281	104,122	661,795	598,609
39 CONSOLIDATED CONTRACT ED-LOCAL	144,050	73,000	171,546	50,000	-
40 HEALTH FEES	1,213,294	1,075,257	1,251,333	1,423,347	1,650,444
41 PARKING FEES	1,309,763	1,019,653	50,050	498,776	-
42 PICO PROMISE	151,347	151,347	133,110	145,566	145,566
43 DONATIONS-KCRW	1,628,779	1,887,822	1,529,783	2,355,744	2,384,857
44 RADIO GRANTS	1,205,928	1,176,033	1,089,398	1,236,879	1,238,000
45 CPB-CARES STABILIZATION GRANT-KCRW	-	75,000	-	-	-
46 LOCAL CARRYOVERS	442,380	384,525	389,150	1,252,148	558,229
47 OTHER LOCAL	5,545,449	6,425,986	2,588,658	4,261,461	4,430,084
48 <b>TOTAL LOCAL</b>	<b>12,214,934</b>	<b>12,604,904</b>	<b>7,307,150</b>	<b>11,885,716</b>	<b>11,005,789</b>
<b>TRANSFERS</b>					
49 HEERF BACKFILL OF LOST REVENUES	-	-	5,016,860	2,313,917	-
50 <b>TOTAL TRANSFERS</b>	-	-	<b>5,016,860</b>	<b>2,313,917</b>	-
51 <b>TOTAL REVENUE</b>	<b>40,245,604</b>	<b>45,259,830</b>	<b>69,160,508</b>	<b>83,910,405</b>	<b>51,749,084</b>
52 BEGINNING BALANCE	8,826,143	8,971,703	5,930,727	9,950,497	12,669,488
53 ADJUSTMENT TO BEGINNING BALANCE	-	-	(747,187)	-	-
54 <b>TOTAL FUNDS AVAILABLE</b>	<b>49,071,747</b>	<b>54,231,533</b>	<b>74,344,048</b>	<b>93,860,902</b>	<b>64,418,572</b>

**RESTRICTED GENERAL FUND 01.3**  
**2022-2023 TENTATIVE EXPENDITURE BUDGET**

ACCOUNTS	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES	2020-2021 ACTUAL EXPENDITURES	2021-2022 PROJECTED EXPENDITURES	2022-2023 TENTATIVE BUDGET
01 INSTRUCTION	-	1,584	-	146,080	30,000
02 MANAGEMENT	1,769,861	1,670,513	1,457,884	2,449,109	1,776,420
03 NON-INSTRUCTION	2,262,817	2,506,118	2,370,118	3,180,523	2,968,473
04 HOURLY INSTRUCTION	30,097	11,061	6,009	-	-
05 HOURLY NON-INSTRUCTION	5,326,801	6,132,212	8,437,211	9,431,738	9,614,070
06 <b>TOTAL ACADEMIC</b>	<b>9,389,576</b>	<b>10,321,488</b>	<b>12,271,222</b>	<b>15,207,450</b>	<b>14,388,963</b>
07 CLASSIFIED REGULAR	4,135,522	4,354,688	3,884,009	5,247,091	5,173,696
08 CLASSIFIED MANAGERS	537,841	523,580	395,014	457,345	450,272
09 CLASS REG INSTRUCTION	48,430	53,630	42,806	53,301	-
10 CLASSIFIED HOURLY	1,913,908	2,321,343	1,326,245	3,978,640	3,643,559
11 CLASS HRLY INSTRUCTION	241,295	153,507	198,204	314,475	167,739
12 <b>TOTAL CLASSIFIED</b>	<b>6,876,996</b>	<b>7,406,748</b>	<b>5,846,278</b>	<b>10,050,852</b>	<b>9,435,266</b>
13 BENEFITS HOLDING ACCOUNT	-	-	-	8,511,140	8,476,804
14 STRS	1,089,315	1,206,564	1,362,009	-	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	763,831	1,017,735	988,154	-	-
16 PERS	966,798	1,123,653	1,015,047	-	-
17 OASDI/MEDICARE	564,083	617,380	574,640	-	-
18 H/W	1,956,479	2,049,656	2,009,450	-	-
19 SUI	7,486	7,984	19,372	-	-
20 WORKERS' COMP.	264,403	281,319	309,866	-	-
21 ALTERNATIVE RETIREMENT	92,694	105,754	124,742	-	-
22 SUPPLEMENTAL RETIREMENT PLAN	15,698	15,694	45,812	-	-
23 <b>TOTAL BENEFITS</b>	<b>5,720,787</b>	<b>6,425,739</b>	<b>6,449,092</b>	<b>8,511,140</b>	<b>8,476,804</b>
24 <b>TOTAL SUPPLIES</b>	<b>1,148,511</b>	<b>2,958,029</b>	<b>1,210,045</b>	<b>4,527,199</b>	<b>2,044,601</b>
25 CONTRACTS/SERVICES	8,231,657	11,155,680	8,943,650	17,222,368	8,561,127
26 INSURANCE	4,470,316	5,503,669	2,419,688	3,066,823	3,008,000
27 UTILITIES	139,059	67,533	93,269	111,000	158,000
28 <b>TOTAL SERVICES</b>	<b>12,841,032</b>	<b>16,726,882</b>	<b>11,456,607</b>	<b>20,400,191</b>	<b>11,727,127</b>
29 BLDG & SITES	1,505,750	1,938,988	474,717	100,000	100,000
30 EQUIPMENT/LEASE PURCHASE	1,722,405	1,314,778	2,014,036	4,944,987	4,767,067
31 <b>TOTAL CAPITAL</b>	<b>3,228,155</b>	<b>3,253,766</b>	<b>2,488,753</b>	<b>5,044,987</b>	<b>4,867,067</b>
32 <b>TOTAL EXPENDITURES</b>	<b>39,205,057</b>	<b>47,092,652</b>	<b>39,721,997</b>	<b>63,741,819</b>	<b>50,939,828</b>
33 HEERF BACKFILL OF LOST REVENUES	-	-	23,518,602	16,236,403	-
34 OTHER OUTGO - STUDENT AID	778,579	1,072,788	985,343	946,381	865,329
35 OTHER OUTGO - TRANSFERS	116,408	135,366	167,609	266,811	203,561
36 <b>TOTAL OTHER OUTGO</b>	<b>894,987</b>	<b>1,208,154</b>	<b>24,671,554</b>	<b>17,449,595</b>	<b>1,068,890</b>
37 <b>TOTAL EXPENDITURES &amp; OTHER OUTGO</b>	<b>40,100,044</b>	<b>48,300,806</b>	<b>64,393,551</b>	<b>81,191,414</b>	<b>52,008,718</b>
38 CONTINGENCY RESERVE	8,971,703	5,930,727	9,950,497	12,669,488	12,409,854
39 <b>TOTAL</b>	<b>49,071,747</b>	<b>54,231,533</b>	<b>74,344,048</b>	<b>93,860,902</b>	<b>64,418,572</b>



**CAPITAL OUTLAY FUND 40.0**  
**2022-2023 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED	2022-2023 TENTATIVE BUDGET
<b>REVENUE</b>			
<b>STATE</b>			
01 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	9,311,967	9,311,967	-
02 STATE CARRYOVERS	1,212,751	1,212,751	8,586,967
03 STATE CAPITAL OUTLAY	5,000,000	5,000,000	20,200,000
04 <b>TOTAL STATE</b>	<b>15,524,718</b>	<b>15,524,718</b>	<b>28,786,967</b>
<b>LOCAL</b>			
05 DONATIONS	-	-	-
06 INTEREST	12,000	30,000	45,600
07 LOCAL INCOME	35,000	35,000	-
08 NON-RESIDENT CAPITAL CHARGE	1,639,649	1,680,420	1,680,420
09 PROPERTY TAX - RDA PASS THRU	2,289,551	2,289,551	2,450,000
10 RENTS	-	-	-
11 UNREALIZED GAIN/(LOSS) ON FAIR VALUE OF CASH IN COUNTY TREASURY	-	-	-
12 <b>TOTAL LOCAL</b>	<b>3,976,200</b>	<b>4,034,971</b>	<b>4,176,020</b>
13 OTHER FINANCING SOURCES	-	-	-
14 <b>TOTAL OTHER FINANCING SOURCES</b>	-	-	-
15 <b>TOTAL REVENUES</b>	<b>19,500,918</b>	<b>19,559,689</b>	<b>32,962,987</b>
<b>EXPENDITURES</b>			
16 SUPPLIES	20,000	10,000	20,000
17 CONTRACT SERVICES	239,000	3,062,761	3,445,967
18 CAPITAL OUTLAY	25,798,621	4,004,721	48,535,930
19 <b>TOTAL EXPENDITURES</b>	<b>26,057,621</b>	<b>7,077,482</b>	<b>52,001,897</b>
20 <b>TOTAL EXPENDITURES AND TRANSFERS</b>	<b>26,057,620</b>	<b>7,077,482</b>	<b>52,001,897</b>
21 <b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(6,556,702)</b>	<b>12,482,207</b>	<b>(19,038,910)</b>
22 <b>BEGINNING BALANCE</b>	6,556,703	6,556,703	19,038,910
23 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
24 <b>ENDING FUND BALANCE</b>	-	<b>19,038,910</b>	-

**MEASURE S FUND 42.3**  
**2022-2023 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

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

**MEASURE AA FUND 42.4**  
**2022-2023 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED	2022-2023 TENTATIVE BUDGET
<b>REVENUE</b>			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	26,000	26,000	25,600
03 UNREALIZED GAIN/(LOSS) ON FAIR VALUE OF CASH IN COUNTY TREASURY	-	-	-
04 <b>TOTAL REVENUE</b>	<b>26,000</b>	<b>26,000</b>	<b>25,600</b>
<b>EXPENDITURES</b>			
05 SUPPLIES	-	-	-
06 CONTRACT SERVICES	175,000	200,000	250,000
07 CAPITAL OUTLAY	4,684,034	256,958	4,177,676
08 <b>TOTAL EXPENDITURES</b>	<b>4,859,034</b>	<b>456,958</b>	<b>4,427,676</b>
09 <b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(4,833,034)</b>	<b>(430,958)</b>	<b>(4,402,076)</b>
10 <b>BEGINNING BALANCE</b>	4,833,034	4,833,034	4,402,076
11 <b>ENDING FUND BALANCE</b>	-	<b>4,402,076</b>	-

**MEASURE V FUND 42.5**  
**2022-2023 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED	2022-2023 TENTATIVE BUDGET
<b>REVENUE</b>			
01 OTHER FINANCING SOURCES	-	165,498,750	-
02 INTEREST	454,000	454,000	881,000
03 UNREALIZED GAIN/(LOSS) ON FAIR VALUE OF CASH IN COUNTY TREASURY	-	-	-
04 <b>TOTAL REVENUE</b>	<b>454,000</b>	<b>165,952,750</b>	<b>881,000</b>
<b>EXPENDITURES</b>			
05 SUPPLIES	10,000	11,463	10,000
06 CONTRACT SERVICES	580,000	1,034,647	490,000
07 CAPITAL OUTLAY	98,751,932	71,693,259	192,578,544
08 <b>TOTAL EXPENDITURES</b>	<b>99,341,932</b>	<b>72,739,369</b>	<b>193,078,544</b>
09 <b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(98,887,932)</b>	<b>93,213,381</b>	<b>(192,197,544)</b>
10 <b>BEGINNING BALANCE</b>	98,887,932	98,887,932	192,197,544
ADJUSTMENT TO BEGINNING BALANCE	-	96,231	-
11 <b>ENDING FUND BALANCE</b>	<b>-</b>	<b>192,197,544</b>	<b>-</b>

**INTEREST AND REDEMPTION FUND 48.0**  
**2022-2023 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED	2022-2023 TENTATIVE BUDGET
01 BEGINNING BALANCE	47,529,709	47,529,709	37,384,323
02 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<b>47,529,709</b>	<b>47,529,709</b>	<b>37,384,323</b>
<b>REVENUE</b>			
04 FEDERAL REVENUES	-	-	-
05 STATE REVENUES	-	-	-
06 VOTER INDEBTED TAXES	40,799,764	40,799,764	40,799,764
07 TOTAL REVENUE	<b>40,799,764</b>	<b>40,799,764</b>	<b>40,799,764</b>
08 TOTAL FUNDS AVAILABLE	<b>88,329,473</b>	<b>88,329,473</b>	<b>78,184,087</b>
<b>EXPENDITURES</b>			
09 DEBT REDEMPTION	30,301,588	30,301,588	30,301,588
10 INTEREST CHARGES	20,643,562	20,643,562	20,643,562
11 TOTAL EXPENDITURES	<b>50,945,150</b>	<b>50,945,150</b>	<b>50,945,150</b>
12 ENDING FUND BALANCE	<b>37,384,323</b>	<b>37,384,323</b>	<b>27,238,937</b>

\*\*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 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2021-2022 ADOPTED BUDGET	2021-2022 PROJECTED	2022-2023 TENTATIVE BUDGET
<b>REVENUE</b>			
01 FEDERAL GRANTS	32,954,392	32,954,392	32,964,619
02 FEDERAL LOANS	3,300,000	3,300,000	3,300,000
04 CARES-CORONAVIRUS AID, RELIEF & ECONOMIC SECURITIES ACT-HEI	126,814	126,814	-
05 ARP-AMERICAN RESCUE PLAN-HEERF III	21,954,965	21,954,965	3,668,107
06 DISASTER RELIEF EMERGENCY STUDENT AID	29,146	29,146	-
07 EARLY ACTION EMERGENCY STUDENT AID	853,156	853,156	-
08 CAL GRANTS	3,570,000	3,570,000	3,167,500
09 SANTA MONICA COLLEGE PROMISE	1,507,340	2,248,158	1,691,570
10 STUDENT SUCCESS COMPLETION	2,802,663	2,802,663	2,305,459
11 TRANSFER	135,000	135,000	135,000
12 <b>TOTAL REVENUE</b>	<b>67,233,476</b>	<b>67,974,294</b>	<b>47,232,255</b>
<b>EXPENDITURES</b>			
13 FINANCIAL AID	67,233,476	67,974,294	47,232,255
12 <b>TOTAL EXPENDITURES</b>	<b>67,233,476</b>	<b>67,974,294</b>	<b>47,232,255</b>
14 <b>ENDING FUND BALANCE</b>	-	-	-

**SCHOLARSHIP TRUST FUND 75.0**  
**2022-2023 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

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

**AUXILIARY FUND****2022-2023 TENTATIVE REVENUE AND EXPENDITURE BUDGET**

<b>ACCOUNTS</b>	<b>2021-2022 ADOPTED BUDGET</b>	<b>2021-2022 PROJECTED</b>	<b>2022-2023 TENTATIVE BUDGET</b>
01 <b>BEGINNING BALANCE</b>	1,040,508	1,040,508	948,508
02 ADJ. TO BEG. BALANCE	-	-	-
03 <b>ADJUSTED BEGINNING BALANCE</b>	<u>1,040,508</u>	<u>1,040,508</u>	<u>948,508</u>
<b>REVENUE</b>			
04 GROSS SALES	2,079,500	1,600,000	1,774,070
05 LESS: COST OF GOODS	<u>(1,430,500)</u>	<u>(1,250,000)</u>	<u>(1,231,253)</u>
06 NET	649,000	350,000	542,817
07 VENDOR INCOME	482,000	482,000	466,600
08 AUXILIARY PROGRAM INCOME	<u>133,660</u>	<u>125,000</u>	<u>110,125</u>
09 NET INCOME	1,264,660	957,000	1,119,542
10 INTEREST	4,000	1,000	500
11 HEERF BACKFILL OF LOST REVENUES	<u>853,575</u>	<u>1,150,000</u>	<u>-</u>
12 <b>TOTAL REVENUE</b>	<u>2,122,235</u>	<u>2,108,000</u>	<u>1,120,042</u>
13 <b>TOTAL FUNDS AVAILABLE</b>	<u>3,162,743</u>	<u>3,148,508</u>	<u>2,068,550</u>
<b>EXPENDITURES</b>			
14 STAFFING	847,500	900,000	860,193
15 FRINGE BENEFITS	342,500	400,000	359,403
16 OPERATING	<u>817,735</u>	<u>900,000</u>	<u>788,524</u>
17 <b>TOTAL EXPENDITURES</b>	<u>2,007,735</u>	<u>2,200,000</u>	<u>2,008,120</u>
18 <b>ENDING FUND BALANCE</b>	<u>1,155,008</u>	<u>948,508</u>	<u>60,430</u>



**OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST  
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH MARCH 31, 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	As of 3/31/2022	TOTAL 13-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	-
<b>INCREASES/(DECREASES) IN FUNDS:</b>															
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	(43,999)	5,419,812
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)	(3,697)	(41,727)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)	(2,548)	(2,731)	(3,201)	(2,703)	(17,573)
07 ENDING FUND BALANCE	<b>1,496,721</b>	<b>1,730,957</b>	<b>2,160,034</b>	<b>2,160,732</b>	<b>2,411,648</b>	<b>3,381,152</b>	<b>4,345,509</b>	<b>5,936,276</b>	<b>6,560,495</b>	<b>7,079,191</b>	<b>7,513,223</b>	<b>7,775,299</b>	<b>9,907,907</b>	<b>9,857,508</b>	<b>9,857,508</b>

Balance as of 4/24/2022 \$8,926,578