Santa Monica College Personnel Commission Meetings
Regular Meetings Occur Every 3rd Wednesday of the Month

Special Meetings Scheduled As Needed

Attend in Person: 1900 Pico Blvd, Business Room 117, Santa Monica Ca 90405
Attend Virtually: https://smc-edu.zoom.us/j/84028297535?pwd=RxkYATqIVJK3Ecglaez76kVEyKbgEE.1
Webinar ID: 840 2829 7535
Passcode:532468
Join via audio: +1 669 444 9171 US

PUBLIC PARTICIPATION DURING PERSONNEL COMMISSION MEETINGS

Members of the public may address the Commission by oral presentation concerning any subject that lies within the jurisdiction of the Personnel Commission provided the requirements and procedures herein set forth are observed.

All public comments will be subject to the general rules set forth below.

- Generally, three minutes is allotted to each speaker per topic for public comments or per agenda item.
- Individuals wishing to speak during Public Comments or on a specific item on the Consent Agenda will be called upon during Public Comments.
- Individuals wishing to speak on a specific item in Major Items of Business will be called upon at the time that the Board reaches that item on the agenda.
- Each speaker is limited to one presentation per specific agenda item before the Commission, and to one presentation per Commission meeting on non-agenda items.

Exceptions:
Individuals invited by the Commission to provide routine comments or updates may exceed the standard three-minute limit. To ensure transparency and allow adequate preparation, any invited speaker wishing to give an extended presentation on a non-agenda topic should request that the item be placed on a future agenda. Otherwise, non-agendized presentations will be limited to three (3) minutes.

Any person who disrupts, disturbs, or otherwise impedes the orderly conduct of any meeting of the Commission by uttering loud, threatening, or abusive language or engaging in disorderly conduct shall, at the discretion of the presiding officer or majority of the Commission, be requested to be orderly and silent and/or removed from the meeting.

No action may be taken on items of business not appearing on the agenda.

Instructions for Submitting a Request to Speak at In-Person Meeting

Individuals wishing to speak to the Commissioners during the Personnel Commission meeting during Public Comments or regarding items on the agenda must complete a request card with name, address, name of organization (if applicable) and the topic or item on which comment is to be made.

General Public Comments and Consent Agenda

- The request card to speak must be submitted to Yesenia Penate, Personnel Technician, at the meeting before the Commission reaches the applicable section in the agenda.

Instructions for Submitting a Request to Speak at Zoom Webinar

The Zoom webinar format used by the Personnel Commission Zoom meetings ensure public participation and provide an opportunity for the public to directly address the legislative body.

Public participation can occur in one of two ways. Members of the public may speak during the public meeting, or they can submit written comments to be read during the public meeting.

Individuals wishing to speak directly to the Commission can do so in one of several ways:

It is recommended that individuals wishing to speak at the Personnel Commission meeting send an email to penate_yesenia@smc.edu by 10:30 a.m. for the regular session starting at 12:00 p.m. The email should contain the subject line "Commission Meeting Comments" and include the following information in the body of the email:

- Name
- Address
- Name of organization (if applicable)
- Topic or Item: General Public Comments or Consent Agenda (indicate number/subject)

Alternatively, during the meeting and before public comments have ended, individuals may use the Q&A feature of the Zoom webinar to request to speak.

When it is time for the speakers to address the Commission, their name will be called and the microphone on their Zoom account will be activated. A speaker's Zoom Profile should match the name used to request to speak to expedite this process. After the comment has been given, the microphone for the speaker's Zoom profile will be muted.

Instructions for Submitting Written Comments

Individuals wishing to submit written comments to be read at the Personnel Commission Meeting should send an email to penate_yesenia@smc.edu by 10:30 a.m. for the regular session starting at 12:00 p.m. The email should contain the following information:

- Name
- Address
- Name of organization (if applicable)
- Topic or Item (Item V for general comments or Consent Agenda (Item VIII); for other items indicate the topic or specific item number
- Comment to be read

Reference: Commission Policy Section 2350 Education Code Section 72121.5 Government Code Sections 54950 et se

DEPARTMENTS: PLEASE POST	ADMINISTRATORS AND MANAGERS	SUPERINTENDENT/PRESIDENT AND SENIOR STAFF
Academic Affairs: Accounts Payable: Cherry Aquino Admissions & Records: Jackson Edwards African American Center: Sherri Bradford Athletics: Hadass Elnathan Auxiliary Services: Ofelia Meza Broad Stage/Madison: Gail Johnson Bundy: Business Department: Peter Murray Campus Police Office: Jennifer Jones Campus Store: Career Services: Cashier's Office: Veronica Romo Center for Media & Design: Angela Valentine Community & Academic Relations: Community Education: Ashley Price Counseling Office: Allison Kosich Custodian Time Clock: Anthony Williams Disabled Students Center: Denise Henninger Early Childhood Ed.: L. Manson Emeritus Department: V. Rankin-Scales English Dept.: Martha Hall EOP&S: Gina Brunell ESL Office: Jocelyn Alex Events Office: Vinnessa Cook Faculty Association: Peter Morse Financial Aid Office: Robyn Rouzan Health Sciences: Clarenda Stephens Health Office: Nancy Alfaro Human Resources: Delia Padilla & Dawn Noguera HSS: Carolyn Baugh Institutional Research: International Education Center: Claudia Henriquez KCRW: Latino Center: Maria Martinez Maintenance/Operations: Kasey Garland Malibu: Angela Bice Math Village: Kristina Fukuda Media Center: Modern Language: Travis Grant Music: Lori Geller Outreach & Recruitment: Sandra Hernandez Payroll: Roy Castillo Science: Ingrid Cardwell Student Life: Amelia Trejo Superintendent/Presidents Office: L. Kilian STEM: Vanan Yahnian Theater Arts: W& ED/Bundy: Jennifer Landa	Emeritus: Noncredit Programs: Scott Silverman HR: Vina Chin Info Tech: Calvin Madlock IEC: N. Pressian Instructional Technology: Maintenance: Jose Tostado Operations: Dennis Biddle Emily Raby Robert Villanueva Jasson Baker Receiving: Lisa Davis Supplemental Instruction: SMCPA: Carolina Trejo	Superintendent/President: Kathryn Jeffery VP Academic Affairs: Jason Beardsley VP Business/Admin: Chris Bonvenuto VP Human Resources: Tre'Shawn Hall-Baker VP Student Success: Tania Acosta Senior Director Government Relations & Institutional Communications: Don Girard Community Relations: Kiersten Elliott Public Information: Grace Smith PUBLIC POSTING LOCATION Online: www.smc.edu EMPLOYEE ORGANIZATIONS CSEA Labor Rep.: Derek Eckstein CSEA Chapter Pres.: Cindy Ordaz CSEA Chapter 1st V.P.: Martha Romano CSEA Chapter 2nd V.P.: Kennisha Green CSEA Chief Job Steward: Jonathan Rosas CSEA Treasurer: Dagmar Gorman CSEA Secretary: Joan Kang CSEA Chief Development Officer: Luis Martin CSEA Communications Officer: Erin O'Neill SMC POA President: Officer Cadena Management Association: Jose J. Hernandez IF YOU NEED AN ACCOMMODATION Written requests for disability-related modifications or accommodations that are needed in order to participate in the Commission meeting are to be directed to the Personnel Commission Office as soon in advance of the meeting as possible. Revised 8/14/2026

Public Session: 4:00 p.m.

I. Organizational Functions

A. Call to Order

B. Roll Call

Commissioners	Present	Absent
Dr. Joseph Metoyer Jr., Chair		
Joy Abbott, Vice Chair (Remote)		
Barbara Greenstein		
Deborah Jansen		
Mina Patel		

II. AGENDA REPORTS: MAJOR ITEMS OF BUSINESS

Report Number	Subject	Page Number
1	Second Reading of Amendments to Rules and Regulations of the Classified Service-Chapter 12, Sections 12.2.13-12.5	5
2	Review of Denial to Reclassification Request: Accountant	
3	Classification Description Revisions and Salary Reallocation: Enrollment Services Specialist Cyclical Review	
4	Reconsideration of Classification Description Revisions and Salary Reallocation: Senior Enrollment Services Specialist Classification Cyclical Review	
5	Classification Description Revisions and Salary Reallocation: Academic Records Evaluator Cyclical Review	

III. CLOSED SESSION

A. Public Comment on Closed Session Items

B. Public Employee Appointment/Discipline/Dismissal/Release (Government Code §54957)

IV. RECONVENE TO OPEN SESSION

V. REPORT OF CLOSED SESSION ACTION(S) TAKEN

VI. ADJOURNMENT

Agenda Report Number	1
Subject	Second Reading of Amendments to Rules and Regulations of the Classified Service-Chapter 12, Sections 12.2.13-12.5
Date	September 3, 2026
To	Members of the Personnel Commission
From	Carol Long, Director of the Personnel Commission

Proposed changes to Chapter 12: Merit Rules Sections 12.2.13 through 12.5 and are attached for a Second Reading.

Recommendations were developed with input from the Merit Rules Advisory Committee. Goals of these changes include updating and clarifying processes, and ensuring language is in compliance with the Education Code, applicable bargaining agreements and CalPERS.

Disposition by the Commission	
Motion Made By	
Seconded By	
Ayes	
Nays	
Abstentions	
Amendments/Comments	

12.2.13 SHIFT DIFFERENTIAL PAY

A. A classified employee who is eligible for shift differential pay pursuant to this Article shall have such compensation calculated using the compounding methodology set forth in Rule 12.5.

All differentials are paid for performing services under the conditions specified in this Rule and are not based solely on classification, assignment title, or employer convenience.

Except as expressly provided in this Article, only one (1) shift-related differential shall be applied to the same hours worked.

Where specifically authorized, certain differentials may be paid concurrently as defined below. All differentials under the Rule shall:

- Be paid as a percentage of the employee's base salary;
- Be earned and paid each pay period;
- Be assigned on a routine and consistent basis; and
- Be non-discretionary when eligibility criteria are met.

1. Swing Shift Differential (NS1) - A classified employee who is routinely and consistently scheduled to work four (4) or more hours of service either prior to 8:00 a.m. or four (4) or more hours of service after 5:00 p.m. shall receive a swing shift differential of five percent (5%) of the employee's base salary for all paid hours in the pay period.

2. Night Shift Differential (NS2) – A classified employee who is routinely and consistently scheduled to work four (4) or more hours of service between 12:00 midnight and 7:00 a.m. shall receive a night shift differential of ten percent (10%) of the employee's base salary for all paid hours in the pay period.

3. Split-Shift Differential – A classified employee who is routinely and consistently assigned a work schedule that includes one or more unpaid, non-working periods exceeding a total of three (3) hours within a workday shall receive a split-shift differential of five percent (5%) of the employee's base salary. The split-shift differential shall be mutually exclusive and shall not be paid concurrently with the swing shift differential (12.2.13.1) or night shift differential (12.2.13.2).

4. Rotating Shift Differential – Classified employees who are routinely and consistently assigned a rotating shift schedule shall receive a pay differential of five percent (5%) of the employee's base salary. Such classified employees may have their work schedule cycled through different shifts (like day, swing, night, weekend) or varying workdays/hours on a set, repeating pattern, instead of having a fixed schedule depending on the needs of the department.

~~Variable Hours Assignment Differential – Classified employees assigned to a variable hours schedule shall receive a pay differential of five percent (5%) of the employee's base salary. Such classified employees may have their work schedule modified at any time depending on the needs of the department. A variable hours assignment is determined by the overall nature and function of the position and is dependent upon conditions that by nature change on a regular basis. This differential is not considered special compensation reportable to the retirement systems (CalPERS or CalSTRS).~~

5. Weekend Shift Differential – When the District establishes a workweek that includes Saturday and/or Sunday as part of a classified employee's assigned work schedule, the employee shall receive a weekend differential of five percent (5%) of the employee's base salary. The weekend differential is based on assignment to a workweek that includes Saturday and/or Sunday and constitutes a separate and distinct working condition from time-of-day differentials.

   This differential:

   - Shall be paid for all paid hours in the pay period when assigned to such a schedule.
   - Shall be paid in addition to swing (12.2.13. ~~1~~A.1) or night 12.2.13.A.2) differentials.
   - Shall apply when a shift begins on Saturday or Sunday.
   - Shall apply when a Friday shift extends more than four (4) hours into Saturday.

6. A classified employee who is regularly assigned to a qualifying swing shift or night shift and is temporarily reassigned due to operational necessity to a day shift shall continue to receive the swing or night shift differential

for up to twenty (20) working days provided the reassignment is temporary and the employee is expected to return to the qualifying assignment. This provision applies only where the employee's regular assignment meets the requirements of Rule 12.2.13.~~1~~A.1 and 12.2.13.A.2. It is intended to maintain compensation continuity during the short-term reassignments and shall not apply to indefinite reassignments. Beginning on the Twenty-first (21st) working day, the employee shall be compensated based on the applicable day shift rate without the NS1 or NS2 differential.

~~Shift differential pay shall be applicable to employees serving in regular positions, as follows:~~

~~1. Evening shift employees (NS1) who are permanently assigned to a shift requiring four (4) or more hours after 5:00 p.m. shall be paid a differential of two (2) ranges (approximately 5%) over the regular rate for daytime employees in the same class.~~

~~2. Night shift employees (NS2) who are permanently assigned to a shift requiring four (4) or more hours between 12:00 midnight and 7:00 a.m. shall be paid a differential of four (4) ranges (approximately 10%) over the regular rate for daytime employees in the same class.~~

~~3. Employees who are permanently assigned to a split-shift schedule which requires one or more unpaid periods exceeding a total of three (3) hours per day shall be paid a differential of two (2) ranges (approximately 5%) over the regular rate for regular employees in the same class.~~

~~4. Employees who are permanently assigned to a variable hours schedule shall be paid a differential of two (2) ranges (approximately 5%) over the rate for regular employees in the same class.~~

~~5. Employees who are permanently assigned to a regular 40 hour workweek consisting of a work schedule other than Monday through Friday which requires a Saturday or Sunday shift shall be paid a differential of two (2) ranges (approximately 5%) over the rate for regular employees in the same class.~~

B. ~~Employees who are assigned to evening and nightshift work on a continuous basis and are ordered to temporary daytime work, shall continue to receive~~

~~their regular pay. However, on the 21st day the employee's pay shall be adjusted to the daytime schedule.~~

~~C~~B. Assignments to positions for which differential compensation is designated, other than temporary assignments (20 working days or less), shall be made on the basis of seniority, as specified in Merit Rule 6.3.15 A.

~~D~~C. To be eligible for shift differential pay, an employee shall serve more than two (2) evening, night, or split shifts per week. An employee shall be eligible to be paid for no more than one (1) shift differential under this rule. Where more than one shift differential can apply, the employee shall be paid at the higher differential rate.

D. Employees who have an alternative work week or ~~variable hours~~rotating shift shall receive a copy of their scheduled holiday observances at least 15 days prior to the start of the week in which the holiday occurs.

12.2.14 LONGEVITY PAY

~~Each regular classified employee shall receive a salary increment in addition to their regular salary in recognition of completion of satisfactory and continuous service to the District. The increment shall be equal to a two range increase (approximately 5%) after completion of:~~

~~1. Five years~~
~~2. Ten years~~
~~3. Fifteen years~~
~~4. Twenty years~~
~~5. Twenty-five years~~
~~6. Thirty years~~
~~1.~~7. ~~Thirty-five years~~
~~2.~~8. ~~Forty Years~~

A. General Provisions

Longevity pay shall be awarded to classified employees based on total continuous service with the District and shall be:

- Non-discretionary

- Uniformly applied
- Earned upon meeting service thresholds
- Paid each pay period

B. Longevity Schedule

Longevity pay shall be calculated using the compounding methodology set forth in Rule 12.5.

Years of Continuous Service	**Increase**	**Effective**
5 years	5%	Beginning of 6th year
10 years	5%	Beginning of 11th year
15 years	5%	Beginning of 16th year
20 years	5%	Beginning of 21st year
25 years	5%	Beginning of 26th year
30 years	5%	Beginning of 31st year
35 years	5%	Beginning of 36th year
40 years	5%	Beginning of 41st year

Each increment shall be applied as a pay differential of the employee's base salary and compounded in accordance with Rule 12.5.

12.5 COMPOUNDING CALCULATION FOR SPECIAL COMPENSATION

12.5.1 General Rule

All reportable special compensation shall be calculated using a uniform compounding methodology applied consistently to all eligible classified employees.

12.5.2 Compounding Methodology

The District shall compound special compensation as provided in this Rule: Each item of special compensation as listed in the following chart shall compound in the order earned.

Special Compensation Category	Special Compensation Type	Merit Rule
Incentive Pay	Shorthand Skills Differential Pay Additional compensation for employees who are routinely and consistently assigned to a position requiring shorthand proficiency	3.2.11
Special Assignment Pay	Shift Differential Additional compensation to classified employees who are routinely and consistently scheduled to work other than a standard "daytime' shift, e.g. graveyard shift, swing shift, shift change, rotating shift, split shift or weekends.	12.2.13.A.1 12.2.13.A.2 12.2.13.3 12.2.13.4 12.2.13.5 12.2.13.6
Incentive Pay	Longevity Pay Additional compensation shall be awarded to classified employees based on total continuous service with the District.	12.2.14

The District shall calculate compensation as follows:

1. Multiply base salary by the applicable percentage.
2. Add the result to the base salary.
3. Apply each subsequent percentage to the new total.
4. Continue sequentially based on the defined order.

Example Calculation

Base Salary: $4,000

1. Shorthand Skills Differential Pay (5%) = 5% of $4,000 = $200.00→Total = $4,200
2. Longevity (5%) = 5% of $4,200 = $210→Total = $4,410.00
3. Shift Differential (5%) = 5% of $4,410 = $220.50→Total = $4,630.50

For reporting purposes:

1. Base Pay: $4,000
2. Shorthand Skills Differential Pay: $200.00
3. Longevity: $210.00
4. Shift Differential: $220.50

~~12.6 CalPERS Compliance~~

~~If the California Public Employees' Retirement System determines that any form of compensation provided under these Merit Rules does not meet the definition of "compensation earnable", "pensionable compensation", or "special compensation" pursuant to applicable law or regulation, including but not limited to California Government Code Section 20636, California Government Code Section 7522.34, California Code of Regulations Section 571, and California Code of Regulations Section 571.1, the District shall have the authority to discontinue reporting such compensation as pensionable to CalPERS. Nothing in these Rules shall require the District to report or maintain pension reporting for compensation determined by CalPERS to be non-reportable under applicable law.~~

Agenda Report Number	2
Subject	Review of Denial to Reclassification Request: Accountant
Date	September 3, 2026
To	Members of the Personnel Commission
From	Carol Long, Director of the Personnel Commission, August Faustino, Personnel Analyst and Tatiana Morrison, Personnel Technician

OVERVIEW

On August 5, 2025, Ms. Larissa Grigoryan submitted a position reclassification request for her Accountant position (Attachment 1).

At the time of her request, a cyclical study of the Accounting & Finance Department had commenced. Due to the volume of positions involved, the study was divided into Phase I and Phase II, with Phase I evaluating the Accountant classification.

Proposed class description revisions and recommended salary reallocations resulting from Phase I of the cyclical study were included on the May 20, 2026 Personnel Commission agenda and unanimously approved.

Consistent with established departmental practice, Personnel Commission staff defer individual reclassification requests submitted while a cyclical review of the corresponding department is underway. Following the Commission’s approval of the Accounting & Finance Phase I study results, Personnel Analyst, August Faustino reviewed Larissa’s request and issued a written response on June 9, 2026, denying the request for a position reclassification (Attachment 2).

CONCERNS EXPRESSED BY EMPLOYEE

On June 11, 2026, Larissa Grigoryan contested the denial and provided justification for an administrative review. She then submitted a completed Administrative Review Form to Director Carol Long on June 26, 2026. Concerns raised by the incumbent focused on assigned duties involving fixed asset accounting, which she argued exceed the standard scope of the current Accountant class description (Attachment 3).

On July 29, 2026, Director Carol Long provided Larissa Grigoryan with the administrative review findings, which upheld the initial denial. Grigoryan was then given five days to submit materials contesting Director Long's findings. She requested and received an extension granting her seven additional days to submit supporting documentation prior to the August 19, 2026 Regular Personnel Commission meeting (Attachment 4).

ANALYSIS OF CONCERNS

Standard for Reclassification
Reclassification is appropriate only when there is substantial evidence that the assigned duties of a position have gradually evolved over time through accretion and now substantially exceed the scope and level of responsibility described in the current classification. This requires that any higher-level duties be assigned on a continuing basis for at least two years.

Scope of Review
As part of the review, the Director gathered information from Personnel Commission staff and Accounting management regarding the nature, complexity, and history of the assigned duties. The Director also reviewed the current class description for Accountant, historical assignment of these duties within the department, and comparable classifications identified through the Accountant salary survey to determine whether fixed asset accounting responsibilities are generally performed at a higher classification level.

Historical Assignment of Fixed Asset Accounting Duties
The Accounting Department has historically assigned fixed asset accounting responsibilities to different positions based on operational needs. At various times, both accountants and management employees have performed these duties. Accounting Manager, Veronica Diaz began performing these duties as an Accountant and continued performing these responsibilities after being promoted. The duties were subsequently assigned to the Controller and later reassigned back to the Accountant position. History indicates that the assignment of fixed asset accounting responsibilities has varied over time and, by itself, does not suggest that the duties exceed the scope of the Accountant classification.

Comparable Classifications
The Director's review of comparable classifications found that duties involving fixed asset accounting are commonly assigned within classifications that are comparable to Santa Monica College's Accountant classification. Several of these classifications from other colleges that we used as comparable to the Accountant in our salary review were titled "Senior Accountant". The type and level of duties presented in these classifications were comparable to the work performed by our Accountants, even though these agencies used a different title. Both prior and current salary studies supported that those positions were the most appropriate external matches for our Accountant classification. Accordingly, we already considered many higher responsibilities, such as fixed asset accounting, when establishing the salary relationship for the Accountant classification.

Verification with Accounting Management
As part of this review, the Director met with Irma Haro, Controller, and Kim Tran, Chief Director of Business Services, to verify the level of duties currently being performed by Ms. Grigoryan.

Both managers verified that fixed asset accounting functions are generally performed by professional accounting staff, and not by accounting management.

The Director recognizes that fixed asset accounting is an important and technically demanding area of accounting. However, specialized or complex work does not, by itself, support reclassification. The determining factor is whether the assigned duties exceed the scope and level of responsibility described within the current Accountant classification. Based on the Director's review, no such evidence was found.

RECOMMENDATION

After reviewing the concerns raised, the Director found that Personnel Commission staff followed established procedures and evaluation criteria for position reclassification studies as documented in Merit Rules 3.3.1-3.3.3 & 3.3.5 (Attachment 5). The recommendations align with internal guidelines and were carried out using the same methodology applied to other classifications.

Accordingly, no basis have been identified to modify the original determination.

Following hearing from all interested persons, it is recommended that the Personnel Commission take one of the following actions:

1. Affirm the findings of the administrative review and uphold the denial of the reclassification request.
2. Reverse the denial of the reclassification request and direct staff to establish a new classification and return it to the Personnel Commission for approval.

In preparation for the September 3 Special Meeting of the Personnel Commission, Larissa Grigoryan was invited to submit additional documents and provided the items featured in Attachment 6.

Disposition by the Commission	
Motion Made By	
Seconded By	
Ayes	
Nays	
Abstentions	
Amendments/Comments	

Review of Denial to Reclassification Request: Accountant
(Attachment 1)

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Name Larisa Grigoryan	Classification Title Accountant
Department Fiscal Services	Physical Location 2714 Pico Blvd, 3rd floor
Years & Months in Current Position 15 years, 7 months	Supervisor Name & Position Title Irma Haro, Controller

Job Summary
Please provide a brief descriptive statement that summarizes what you do. You will be asked for additional details in the following sections. Please do NOT copy your job description but provide an accurate depiction of the scope of your work.

Perform comprehensive, full range of complex professional accounting, financial analysis, auditing and budgeting work, which requires immense knowledge in Generally Accepted Accounting Principles (GAAP) and numerous other applicable Federal, State, Local laws and regulations. The job involves high level of independent judgment, decision making, and ability to autonomously interpreting and applying complex laws into day to day activities. In addition, the job requires to be resourceful in general and have knowledge related to other departments within the District. The job also requires to continuously stay

Critical Job Duties
Please list your assigned duties. Provide a realistic picture of how your time is distributed across an average week, or a year if your work is seasonal. List your major job responsibilities in descending order of importance. In the left-hand column, write the approximate percentage of time you spend on each one. The total percentage should equal 100%, and do not list job responsibilities that take up less than 1% of your time. In the right-hand column, enter how often you perform those duties (daily, weekly, monthly, annually). **Example Below:**

% Of Time	**Duty**	**Frequency**
10	**Prepare presentations and promotional materials for outreach events.**	**Weekly**

% Of Time	Duty	Frequency
	Analysis, reconciliation, reporting, and preparing audit schedules related to the District's Fixed Assets. This project becomes 100% work during the year-end and after (August &	Monthly/Yearly
	Restricted General Fund: Grants-A comprehensive administration of the entire accounting cycle related to various grants. This includes involvement in pre-award	Monthly/Weekly/Daily
	Review, analyze, and process Local Employment Charges (LEC) under the State's EDD related to unemployment.	Quarterly
	KCRW station's equipment donations	Quarterly
	Participate in meetings, webinars, professional development...	As needed
	Please note: It's hard to put percent distributions to the work as the timeframes are a little different. I can explain this better verbally if needed.	

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Knowledge, Skills and Abilities

What knowledge, skills and abilities are minimally required to perform your job duties? (Example: State or Federal Laws, Customer service, Collaboration.)

1. Thorough knowledge in GAAP both under GASB and FASB.
2. Thorough knowledge in Federal, State, Local, and Institutional laws related to accounting, administrative, auditing,
3. budgetary.
4. Ability to exercise a complete independence, discretion, and judgement.
5. Ability/Skills in Data analysis/financial analysis
Laws and Regulations that are unique and specific to programs
Legal documents, various contracts, including other departments, such as HR, Payroll, District wide

Equipment

List the types of machines or equipment you are required to use at work. How often do you use these? Place an "X" in the box that applies.

Type of Machine/Equipment	**Occasional** Less than once per week	**Frequently** Once per week to once per day	**Constant** Every day, most of the day
Computer			x
Copy/Printer/Fax			x

Education

Write the highest level of education you believe is required to satisfactorily perform your duties: Bachelor's degree or higher

Field of study or Major/Minor: [illegible]

Licensing/Certifications

Are license, registration, certificate, or professional affiliation required to perform your job responsibilities? ☐ Yes ☒ No

If Yes, please list: As a requirement, no but would definitely be helpful. In addition, if not required for managerial positions within the hierarchy, then this position cannot require.

Experience

List the type of work experience and number of years you think an employee in your job should have to satisfactorily perform the duties of your job? (Example: Front desk reception - 6 months or 1 year.)

1. The Experience Requirement listed under the current position is normal.
2.
3.

Nature and Purpose of Contacts

Who do you interact with on a REGULAR basis and for what purpose? (Example: Meet with Budget Manager to go over discrepancies in yearly budget allocation.)

I just need to understand the meaning of REGULAR based on the Personnel Commission.

On an as needed basis, interactions are among the Fiscal Managers, Co-Workers, Project side personnel (Classified, Managers, Administrators), other college departments, external parties.

Accountants perform their duties very independently, with minimal guidance, each concentrating on their own specific projects.

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Decision Making

Describe the types of responsibilities you have for making decisions to do your job properly. What types of decisions are you allowed to make on your own? Give specific examples.

I think this part has come up above and I answered to this question already. I have worked at multiple community colleges and have never experienced the level of work and discretion other places put compared to the Accountants at SMC. Accountants at other places mainly handle one, single account instead of vast and various projects like here, at SMC. In addition, the level of decision making and individual work and judgment Accountants apply here, is not the

What types of decisions do you refer to your supervisor? Give specific examples.

Mainly related to timeline, scheduling, or some procedural references (such as LACOE shared notes, bulletins, schedules) or preferences.

Problem Solving

What types of problems are you expected to solve on your own?

Anything that comes on my desk. All problems related to my projects.

What problems do you refer to your supervisor? Give specific examples.

Very rarely I refer to the managers with regards to work. The only times if there are issues at the Project side, I let them know. When the Project Managers need to submit documents and they don't.

Supervision Received/Exercised: Mark your response with an "X".

Supervision Received	**Rarely** Less than once per month	**Occasionally** Less than once per week	**Frequently** Once per week to once per day	**Constantly** More than once per day
How often is your work checked?	x			
How often do you receive detailed instructions?	x			
How often do you perform routine assignments alone?				x
How often do you plan and arrange your own work?				x

Supervision Exercised	Yes	No
Do you complete a performance evaluation for a classified employee?		x
Do you make recommendations on disciplinary actions for classified employee(s)?		x
Do you make hiring and firing recommendations for classified employees?		x

List the job titles and the number of employees you supervise.

This job does not require supervision.

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Coordination Responsibilities
How much are you involved in coordinating, scheduling, and checking the work of other employees? Do you train, coach others, or provide directions in carrying out a project?

List the job titles and the number of people you coordinate in this manner.

As mentioned above, the job does not require supervision; therefore, no coordination with regards coordination or scheduling. However, I have trained and still train/coach others (Project Managers, Program Administrators) and providing directions related to the projects I handle. Recently, we did training to fellow Accountants, Accounting Manager, and Controller related to our job duties. As far as checking for other employees work, I do

Work Environment How often are you exposed to / or work under the conditions listed below? Mark all those that apply with an "X".

Working Condition	**Occasionally** Less than once per week	**Frequently** Once per week to once per day	**Constantly** More than once per day
Sitting			x
Standing			x
Walking			x
Reaching		x	
Lifting: ____________ Pounds		x	
Bending		x	
Climbing		x	
Dust			x
Odors and/or Fumes	x		
Outdoor Weather Conditions	x		
Offsite Assignments	x		
Irregular Work Hours	x		
Unusual Mental Stress/Pressure	x		
Other:			

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Are you requesting a reclassification? Yes ■ No ☐

Requests for reclassification reviews will be considered only when the duties assigned to your position have changed substantially and have evolved gradually over a period of two or more years of service. If you are requesting a reclassification, please provide a detailed explanation of how your current duties and responsibilities have changed significantly over time, including approximately when the higher-level duties were first assigned to you.

Historically, I have been reporting to the Accounting Manager and working with Restricted General Fund, mainly handling complex Federal grants with sub-awards. From March /2016, I have been working directly under the supervision of the Controller, instead of the Accounting Manager, like most other Accountants. With that shift, my job duties have shifted too, immensely increasing my responsibilities beyond the scope of the Accountant's position. Between March/2016 -April/2019, lots of responsibilities that previously the Management has been in charge, have been assigned to me. Some still carried over to this day, some has been taken away. The projects that I have handled regularly in the past, pertained to Payroll Department and AP Department that the managers/supervisors in those department should have done. For example, I handled auditing the employee vacation/ill time accruals and 941/941c to W-2/W2c reconciliations for the Payroll Department. I believe the Supervisor in those departments should have done those audits of their employees'

I have read the instructions and to the best of my knowledge, I believe the information presented here is accurate and complete.

Larisa Grigoryan (Aug 5, 2025 18:21:23 PDT)

Employee Signature

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Supervisor's Comments
Please read the employee's questionnaire and comments thoroughly and provide feedback. Limit your written comments to this page; please do not write on any other part of the questionnaire. If you feel that the employee's description is not accurate, use the spaces provided below to clarify or elaborate on the description. Do not make any statements or comments about the employee's work performance or competence.

What do you consider the most important duty of this job?

Monitor that requested expenditures follow grant, Federal and State guidelines and cost remains within allocated budget.
Follow GAAP and District policy and procedures.
Meet grant reporting deadlines.

What do you consider the most important qualifications of an employee in this job?

Professional level accounting and financial analysis skills.
Organizational skills and ability to prioritize.
Ability to work independently with minimal supervision.
Detail oriented and accuracy of reporting.
Meet deadlines for grant and department deliverables.

What part of this job do you feel requires the highest degree of knowledge, skill, or ability?

The role overall requires professional level accounting skills, knowledge of GAAP. Knowledge of individual grant guidelines and Federal, State and District policies is essential.

Do you agree with the employee's description of their work and its requirements? Use this space to add information or clarification to the employee's questionnaire.

Accountant role designed for individual to independently manage and prioritize projects for their assigned grants, audit/ district schedules and ledger accounts. Accountant role can include accounting responsibilities outside of grants including reconciliations for employee benefits, bank reconciliations and campus accounts, financial aid and fixed assets. Accountants do currently work with Payroll to audit accounts as they impact District ledger. Assigned tasks are in line with accountant responsibilities. Guidance is provided to project managers and administrators. For purposes of

Immediate Supervisor/Manager:

Irma Haro

Appropriate Vice President:

Christopher M Bonvenuto
Chris Bonvenuto (Aug 6, 2025 11:31:25 PDT)

Review of Denial to Reclassification Request: Accountant
(Attachment 2)

From: FAUSTINO_AUGUST
Sent: Tuesday, June 9, 2026 10:35 AM
To: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Cc: HARO_IRMA <Haro_Irma@smc.edu>; BONVENUTO_CHRIS <Bonvenuto_Chris@smc.edu>; ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; Derek Eckstein <deckstein@csea.com>; GURJIAN_AMY <GURJIAN_AMY@smc.edu>; LONG_CAROL <Long_Carol@smc.edu>
Subject: Reclassification Request Results Notice

Good Morning Larissa:

The Personnel Commission Office received a request to review your position from you and as a result conducted a study of your current position. The following recommendation is based on data gathered by PC staff by meeting with you and Department management, evaluating the completed Position Description Questionnaire, reviewing of comparable positions at the college, and reviewing the current classification description published online.

Based on the information collected, it is our understanding that responsibilities assigned to this position involve performing a full range of complex, professional accounting duties, including but not limited to maintaining and auditing accounting records, reconciling accounts, reviewing and preparing transactions, initiating reports and performing the month-end and year-end budget processes, serving as a fiscal expert to support management in sound financial planning and analysis, and ensuring compliance with Generally Accepted Accounting Principles (GAAP), District policies and procedures, and applicable federal and state laws, rules and regulations.

Specifically, duties include but are not limited to performing fixed asset accounting, including reconciliation, reporting and audit documentation, serving as a subject matter expert on fixed asset accounting, performing accounting activities for restricted General Fund grants across the full grant lifecycle, including pre-award budgeting, post-award financial support, reporting, cash management, audit support, and closeout, working with management to ensure adherence to grant guidelines, independently interpret grant regulations utilizing professional judgment, recoding miscoded capital expenditures, reviewing and processing Local Employment Charges (LEC) related to unemployment through the State's EDD, and KCRW equipment donations.

Since the majority of the duties assigned to your position fall within the class concept of Accountant, staff recommends that your position remain as presently classified. Please be aware that our evaluation is based solely upon the current duties assigned to your position and not performance, quantity of work, individual qualifications or tenure. We understand that you are a valuable and competent employee and appreciate your contributions and service to the District.

This is a preliminary report of findings. You have five working days to review and provide additional information for reconsideration. If no comments are received by noon on Tuesday, June 16, 2026 classification findings will stand and this request will be closed out. You may contact me or the Classification & Compensation Manager, Amy Gurjian at gurjian_amy@smc.edu if you have any questions or concerns. You may also request an administrative review within 30 calendar days of this notice, by emailing the Director of the Personnel Commission, Carol Long at long_carol@smc.edu. Thank you for your participation in the position review process.

Best,
August Faustino
Personnel Analyst | SMC Personnel Commission
310-434-4410

Review of Denial to Reclassification Request: Accountant
(Attachment 3)

From: FAUSTINO_AUGUST
Sent: Thursday, June 11, 2026 3:54 PM
To: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Cc: BONVENUTO_CHRIS <Bonvenuto_Chris@smc.edu>; ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; Derek Eckstein <deckstein@csea.com>; GURJIAN_AMY <GURJIAN_AMY@smc.edu>; LONG_CAROL <Long_Carol@smc.edu>
Subject: RE: Reclassification Request Results Notice

Hi Larisa,

Your thorough response is appreciated. To initiate the administrative review process please fill out the attached Administrative Review form. The form can be emailed back to Carol. She will include the information below from your email with the form also. Thank you.

Best,
August Faustino
Personnel Analyst
X 4410

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Thursday, June 11, 2026 3:26 PM
To: FAUSTINO_AUGUST <FAUSTINO_AUGUST@smc.edu>
Cc: BONVENUTO_CHRIS <Bonvenuto_Chris@smc.edu>; ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; Derek Eckstein <deckstein@csea.com>; GURJIAN_AMY <GURJIAN_AMY@smc.edu>; LONG_CAROL <Long_Carol@smc.edu>
Subject: RE: Reclassification Request Results Notice

Hi August,

I would like to request an administrative review by the Director of the PC. Should I also send a separate email to her?

I got the initial response from Amy stating that based on the Industry Data and Market Comparisons, the Fixed Asset Accounting falls under the Accounting Class.
Now, I got your email from a completely different perspective.

Please note that I have not requested the reclassification based on my own competency level, nor my dedication level to the district.
In addition, **the real question is not if the fixed asset** work fits within the *professional accounting and that I have been doing it* (as it was suggested by the review process). Of course, it is an accounting function but **doesn't fit in the Accountant job class**. The distinction here is between the **"type of work" vs "level of work".**

My reclassification **was** based on Merit rules, contracts... 3.3.1 and 3.3.2. The fixed asset function was transferred to me intact when Carla Lohr (previous Controller) has left, which supports a level shift, not just task growth. In addition, at that time when the duties were transferred, there was an issue with Rule 3.2.5 (80% accuracy rule of the position duties and responsibilities.

Below are my issues and concerns. Because of those, I request an official review by The Director of Personnel Commission.

1. My reclassification request was still pending when the District changed the Accountant classification by broadening it beyond the appropriate boundaries.
2. The District diluted the Accountant classification before by layering in the class specification after my reclassification request was filed.
3. The District rushed to change the Accountant class to absorb **higher-level** duties, **I uniquely have performed** and **historically performed by managers**.
4. The District rushed to make those changes to neutralize accretion and deny my reclassification request. Instead, the District offered a small salary increase across all Accountants. This raises **Internal Equity Disparity** issues.
5. There's a conflict with Rule 3.2-Classification Standards. The advanced fixed asset duties are unique to **one position and materially elevate responsibility**. The District is grouping them into a class shared by all Accountants not performing similar complexity duties. If only I ACTUALY have been performing this work, then I don't think the Accountant class represents a consistent group.
6. The District admitted those duties were performed at "higher classification levels" and by managers as a need. However, this is a **misclassification** not just **operational flexibility**. Carla was doing those reports. I have been assisting her with the

reconciliation process. As soon as she left; all those duties were transferred to me.

7. The District has violated Rule 3.2.8 and 3.3.1. Amy's letter noted the duties were "reassigned to an Accountant more recently". Reassigning duties between Management and Accountant class as a 'temporary" fix for "staffing capacity" should have followed the working out of class then, right? Rather than permanently changing the Accountant job class.
8. I see inconsistency in Class Concepts: the memo talked about management reflect oversight... rather than hands-on fixed asset accounting. If these duties were previously performed by managers, doesn't their removal create a **new level of technical expertise** that did not exist in the Accountant Class? Those duties were not adequately captured under the existing Accountant job class. The District has rushed to put this under the Accountant Class based on the cyclical review.
9. I want to review the "Industry Data" and Market Comparisons that Amy was referring to when justifying the Fixed Asset Accounting falls under the Accountant Classification. I hope we all are clear that this Fixed Asset Accounting <u>has many components</u>. **No Accountant class at comparable agencies handle District Wide Depreciation and Construction Schedules.**
10. **Fixed Asset <u>Schedules for the Auditors</u>** aligns in complexity with work like Controller-level schedules and reports such as for example-IPEDS, 311. I have done the mentioned reports and have a clear understanding of their difficulty levels.

I clearly see a Structural Concern: The District rushed through and broadened the Accountant Class to absorb a **single position** to deny my reclassification. Transferring high level responsibilities downward without proper classification, undermines merit rules on equity, fairness, and pay for the scope of duties. These duties had never been part of the Accountant class and classifications should not be designed to flatten (or switched back and forth) higher-level responsibilities into a general class.

Sincerely, Larisa

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Friday, June 26, 2026 9:22 AM
To: LONG_CAROL <Long_Carol@smc.edu>
Cc: ORDAZ_CINDY <Ordaz_Cindy@smc.edu>
Subject: FW: Reclassification Request Results Notice

Hi Carol,

Please see the attached form. I didn't include the same information there as per August, you will use the e-mail.

Thank you for taking the time to review. I understand the district is going through a lot at this time and you might have a lot on your plate.

I am available for any questions you might have.

Sincerely, Larisa

SANTA MONICA COLLEGE

PERSONNEL COMMISSION
ADMINISTRATIVE REVIEW FORM

Please complete and submit this form if you are an incumbent or manager who has received a results letter about a classification decision proposed by Personnel Commission staff, and you believe procedural error and/or bias was involved in the process. This form must be submitted to the Director of the Personnel Commission within 30 calendar days of the results notification. The originally submitted Position Description Questionnaire (PDQ) and the written reasons for disagreement will be the basis of the administrative review. Any revisions to the originally submitted PDQ will constitute a new classification review request.

Name: Larisa Grigoryan

Preferred method of contact:

- [x] E-Mail Address: Grigoryan_Larisa@smc.edu
- [ ] U.S. Mailing Address: ______

Address

City ***State*** ***Zip Code***

Current Classification: Accountant

Date of Results Notice: 6/11/2026

Please indicate the area/s that you have concerns about:

- [ ] **VIOLATION OF LAW**
- [x] **MISAPPLICATION OF THE RULES OF THE PERSONNEL COMMISSION**
- [x] **ABUSE OF DISCRETION**
- [x] **INCONSISTENT WITH FACTS**
- [x] **PROCEDURAL ERROR**

On the following page, please provide a concise explanation that specifically supports each of the above allegation(s) that you have indicated. Allegations not supported by facts will not be considered.

ⓘ WHAT HAPPENS NEXT:

- We will send you a notice letting you know that we received your Administrative Review request.
- We will review your request, including all documentation you have provided. We may conduct additional fact-finding and/or contact you to discuss your request.
- We will send you notice of the Administrative Review results.
- If you do not agree with the Administrative Review decision, you may appeal to the Personnel Commission at a public meeting. Information will be provided to you at the conclusion of this Administrative Review process.
- An appeal decision by the Personnel Commission is final.

Justification for Administrative Review

Classification Title: Accountant

Employee Name: Larisa Grigoryan

I have addressed my issues via e-mail related to my reclassification request denial. August told to forward those via e-mail and that Carol (the Director of the PC) will attache those concerns and justification to this form.

I certify that the statements contained in this form are complete and true.

Signature: Larisa Grigoryan **Date:** 6/26/26

SMC Personnel Commission – Administrative Review Form Created on 04/18/2017 Revised on 07/30/2018

Review of Denial to Reclassification Request: Accountant
(Attachment 4)

Outlook

RE: Reclassification Request Results Notice

From LONG_CAROL <Long_Carol@smc.edu>
Date Wed 7/29/2026 3:46 PM
To GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Cc ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; PENATE_YESENIA <PENATE_YESENIA@smc.edu>

Good Afternoon,

I have reviewed your concerns about the results of the recent position reclassification study, and I wanted to provide you with a response. In your Administrative Review Form, you raised concerns primarily about your assigned duties related to fixed asset accounting falling above and beyond the traditional role of a professional Accountant as currently described in your class description.

Reclassification is appropriate only when there is substantial evidence that the assigned duties of a position have gradually evolved over time through accretion and now substantially exceed the scope and level of responsibility described in the current classification. This requires that any higher-level duties have been assigned on a continuing basis for at least two years.

As part of my review, I gathered information from Personnel Commission staff and accounting management regarding the nature, complexity, and history of the assigned duties. I also reviewed the current class description for Accountant, historical assignment of these duties within the department, and comparable classifications identified through the Accountant salary survey to determine whether fixed asset accounting responsibilities are generally performed at a higher classification level.

The responsibility for fixed asset accounting has historically been assigned to different positions within the Accounting Department based on operational needs. These duties have been performed by both Accountants and management employees at various times. While Veronica Diaz started performing these duties as an Accountant and continued performing these responsibilities after promoting to Accounting Manager, the duties were subsequently assigned to the Controller and later reassigned back to your position as an Accountant. This history indicates that the assignment of fixed asset accounting responsibilities has varied over time and, by itself, does not establish that the duties exceed the scope of the Accountant classification.

My review of comparable classifications found that duties involving fixed asset accounting are commonly assigned within classifications that are comparable to Santa Monica College's Accountant classification. Although many the colleges use the title "Senior Accountant", prior and current salary studies determined that those positions continue to be the most appropriate external matches for our Accountant classification. Accordingly, those responsibilities were already considered when the salary relationship for the Accountant classification was established.

I recognize that fixed asset accounting is an important and technically demanding area of accounting. However, the fact that work is specialized or complex does not, by itself, support reclassification. The determining factor is whether the assigned duties exceed the scope and level of responsibility described within the current Accountant classification. Based on my review, I did not find evidence that they do. Therefore, I did not find sufficient evidence to warrant overturning the initial findings of Personnel Commission staff.

I would be happy to speak with you if you would like to discuss this decision in more detail. If you wish to file an additional appeal, you must submit your appeal to the Personnel Commissioners, in writing, within five (5) days of receipt of this email. This appeal would then be heard in an upcoming public Personnel Commission meeting.

You can email an appeal to Yesenia Penate, at Penate_Yesenia@smc.edu. This appeal can also be sent via U.S. mail to the following address:

Santa Monica Community College
Attn: Personnel Commissioners
1900 Pico Blvd.
Santa Monica, CA 90405

Please feel free to contact me if you have any questions.

Sincerely,

Carol Long
Director of the Personnel Commission
Santa Monica Community College District
(310) 434-4762

Additional appeal information provided by Larissa Grigoryan during 8/1/26 and 8/19/26.

08/10/2026

To: Personnel Commission, Santa Monica Community College District

From: Larisa Grigoryan

Current Job Classification: Accountant, Fiscal Services

Subject: Request for Appeal of Reclassification Study Denial

Statement of Intent and Purpose

I respectfully appeal the Director of Classified Personnel's determination and denial of my reclassification study request, as communicated in the email notice dated July 29, 2026, because I believe the analysis **did not fully apply the standards required by Merit Rules 3.2.8 and 3.3, it failed to recognize the documented evolution and gradual accretion of my position's duties, and it lacks substantial evidence to conclude that fixed asset accounting fits the Accountant job classification.**

The denial conclusion relies almost entirely on the fact that fixed asset duties have historically moved between positions (Accountant-Accounting Manager-Controller-back to Accountant) based on operational needs. In addition, the Director's argument stated that the work is important and technically demanding, but by itself, the complexity does not support reclassification and that it fits the Accountant class. I agree that complexity alone is not sufficient to grant reclassification; however, my request is not based on complexity only. I do not believe the Director's statements answer the question required by Merit Rule 3.3: whether **my position** has experienced a gradual accretion of duties that substantially changed its responsibilities.

Below are several points that I ask the Commissioners to review as I believe they were violated and/or omitted during the decision-making process.

<u>Point 1:</u> The 80% Rule (Rule 3.2.5): Merit Rule 3.2.5 states that a classification is only appropriate if it describes **eighty (80) percent** of the duties assigned to a position. More than 50% of my workload is spent on district-wide fixed asset accounting; it is a core part of my job. My position was misclassified; my added duties and responsibilities were never incorporated within the existing Accountant classification, nor were they illustrative of that level of work. My reclassification request concerns duties I have performed over the last several years. While my reclassification was pending, the District revised the existing Accountant class specification to include the duties I had already performing**. The revised Accountant specification cannot erase prior accretion.**

<u>Point 2:</u> Under Rule 3.2.8 (A), management is prohibited from changing a substantial part of the regular duties of a position without prior approval by the Personnel Commission. In addition,

Rule 3.3.1. (D) requires supervisors to contact the Director prior to making any sudden or permanent change of duties.

<u>Point 3</u>: **Gradual Accretion (Rule 3.3.2 and 1.2)**: The denial decision **completely ignored** that my duties have gradually evolved over time through accretion and now substantially exceed the scope and level of my classification. Taking on the managerial-level duties related to the District-Wide Fixed Asset Accounting, has **significantly increased** and **substantially impacted** on my job factors. Under Rule 3.3.2, reclassification is warranted when there is a significant change in **decision-making authority**, **complexity of work, consequence of error, or nature and purpose of contacts with others during the course of work**.

Increased Decision-Making Authority (Rule 3.3.2): The scope of my changed duties now includes a full ownership of district-wide multi-million-dollar Fixed Asset Accounting. I am making independent decisions regarding these asset classifications, valuations, depreciation, disposition, donations, and construction in process activities. The technical nature of the comprehensive, district-wide fixed asset and construction accounting work is significantly more complicated, requires a higher level of technical and analytical expertise that standard accounting tasks done by the other Accountants. A level of independent discretion that I apply, significantly exceeds the duties of my current class. The District lacks detailed internal written policies related to asset accounting. The interpretation of complicated, various asset purchases' codification is based on my own personal discretions.

Shift in the Nature, Purpose of Contacts, and Scope of Responsibility (Rule 3.3.2) My role has evolved into a consultative and coordinative resource for the entire District, which represents a fundamental shift in the nature and purpose of my contacts. I regularly receive and resolve technical inquiries from fellow accountants, managers, and other district personnel. Training another Accountant and the Controller, acting as a subject matter expert for management-level staff demonstrates that my technical knowledge and level of responsibility have accreted to a level above the professional Accountant class. I am no longer just performing the work; I am providing the guidance that ensures others are performing it correctly. I am now regularly interfacing with high-level personnel at the District to coordinate the creation of GASB schedules for the Auditors. Managing this cross-functional process to ensure the accuracy and timely completion of the District's asset schedules, requires a level of organizational oversight. This type of coordination is not required of other Accountants.

Level of Complexity and Consequence of Error (Rule 3.3.2). The complexity of my work has increased through my role as the central coordinator for the fixed asset lifecycle. Creating the audit schedules is a highly complex process that requires me to connect and reconcile multiple different areas to produce the required schedules for the Auditors. This level of cross-departmental integration and regulatory compliance represents a degree of complexity of work and consequence of error (Rule 3.3.2) that is characteristic of management-level positions, not the illustrative duties of a professional Accountant, not done by any other Accountant.

Point 4: Inconsistency in Class Concepts and Inequity in "Like Pay for Like Work". One of the foundational principles of the Merit System is **Rule 3.2.1.** While my reclassification was still pending, the District rushed to change the Accountant class to absorb the fixed asset accounting duties and provided a "slight increase" to the entire Accountant class. However, only my position has historically performed such highly specialized work requiring a narrower, more technical classification rather than the broad "Accountant" grouping **(Rule 3.2.6. (B)).** Allocation to a class must be based on the duties of the position, not just the title (Rule 3.2.3). There was no audit of my specific position to compare to other Accountants to determine this disparity in assigned duties **(Rule 3.2.9).** Additionally, the District admits there were repeated reassignments of these duties: moving from Accountant to Accounting Manager and ultimately to the Controller. This is a direct admission and a clear demonstration that the **nature, complexity, and decision-making authority** of fixed asset accounting has outgrown the professional Accountant class. I believe the District has violated **Rule 3.2.5** and **3.2.1**. This is not a matter of shifting "operational need"; it is the permanent relocation of high-level accountability into a misclassified role.

Point 5: Market Data/Comparable colleges assign these duties to Senior Accountants: The Director found that many colleges use Senior Accountant positions for these duties. As a result, the conclusion was that Senior Accountant positions at other Districts are equivalent to the Accountant's at SMC. While this philosophy supports determining compensations, it is **not** evidence that my duties fit the Accountant specification. There were no details related to which particular duties have been compared at which colleges since the fixed assets have many components.

In Conclusion:

I appreciate the Commission's careful consideration. My request is not based on the importance or complexity of fixed asset accounting alone. Rather, it is based on the significant evolution of my position through years of additional responsibility, institutional accountability, and independent professional judgment that I believe exceeds my current classification under the Merit Rules. My thoroughly described evidence above shows that my job is no longer just about doing accounting tasks in a vacuum by following protocols or best practices. My job is now about project coordination related to multi-million-dollar, district-wide fixed asset accounting, which moves my role into more technical and specialized narrow classification rather than a broad Accountant classification. I respectfully request that the Commissioners reverse the determination, find that my position has experienced gradual accretion under Merit Rule 3.3, acknowledge that the above duties are outside the scope of the Accountant classification, and grant the appropriate reclassification.

Respectfully,

Larisa Grigoryan

cc: CSEA: Derek Eckstein, Cindy Ordaz **cc:** Personnel Director, SMCCD Personnel Commission

This worksheet includes multiple tabs as the backup related to:

Timeline to show gradual accretion of my position's duties
Tasks and Reponsiblities
District wide communication across various departments to coordinate
Other communication demonstrating my guidance, after the fact corrections of other Accountants' work
Fixed Asset Traing to the Controller and another Accountant
Actual SMC Audit Report
Schedules I supply to the Auditors (included separately)

History and Relevant Facts

- I have been employed by SMC since 2009 as an Accountant at the Fiscal Services
- Veronica Diaz-**Accounting Manager** has been working on the District-Wide Fixed Asset Accounting.
- Several times she wanted to transfer these duties to another Accounting Manager, who constantly rejected, claiming "It's too complex".
- In April, 2015, SMC hires a **Controller** (Carla Lohr) and I have been directly reporting to her.
- Veronica, who became a Director of Budgeting then, transfers the Fixed Asset Accounting to the **Controller**. I have been helping her to pull the references for the reconciliation. She has been doing all the Schedules for the Auditors, along with making ALL the decisions.
- April/2019, the Controller resigns from SMC.
- District-Wide Fixed Assets Accounting work automatically transfers to me; although the District had an Accounting **Manager** (Irma Haro).
- In addition to the Fixed Assets, Veronica gave away additional duties that she was responsible for: KCRW station Asset Donations, EDD/LEC (local employment charges) Accounting, and ACH (setting automated clearing house for employees and vendors for electronic money transfers). Later on, with the integration of the BEST system, I stopped doing the ACH related duties.

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Friday, August 29, 2025 9:05 AM
To: GREENLEE_JOHN <GREENLEE_JOHN@smc.edu>
Cc: TRAN_KIM <TRAN_KIM@smc.edu>
Subject: CIP Schedule

Hi John, hope all is well.

It's that time again to review the Construction projects and submit the worksheets to the auditors for the 24-25FY.

See the attached. Nothing new; it's all what you have been doing in the past. You can see your last year's and follow that.

The worksheet has multiple tabs. Please review them.

Is there any additional land purchase? Any deletions (sell)?
Also, the CIP, please fill the columns SUVW based on the projects' statuses.
For Del Site tab, any demolitions, deletions of the buildings?

Thank you, Larisa

RE: CIP Schedule

GREENLEE_JOHN
To GRIGORYAN_LARISA
Cc TRAN_KIM
You replied to this message on 9/3/2025 1:30 PM

It is my goal to have to you by EOB Thursday. Thanks.

John
John Greenlee
Director – Facilities Finance
SANTA MONICA COMMUNITY COLLEGE DISTRICT
1900 Pico Blvd. Santa Monica, CA 90405

(310) 434-4228 - office
(415) 990-2195 - mobile

SANTA MONICA COLLEGE

FW: CIP Schedule

GREENLEE_JOHN
To GRIGORYAN_LARISA
Cc HARO_IRMA
You replied to this message on 8/28/2024 7:02 AM.

Larisa – I have started with the worksheet. I will need some help on a few places. Will you be free tomorrow at 11AM to zoom?

John
John Greenlee
Director – Facilities Finance
Direct: (310) 434-4228
Mobile: (415) 990-2195

From: GREENLEE_JOHN
Sent: Tuesday, August 27, 2024 7:17 AM
To: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Cc: HARO_IRMA <Haro_Irma@smc.edu>
Subject: Re: CIP Schedule

I will do it today. Thank you.

John Greenlee
SMC - Director Facilities Finance
(415) 990-2195

On Aug 27, 2024 7:07 AM, GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu> wrote:
Hi John,

Did you have a chance to look into the schedule I sent? If not, when can you submit?

Thank you, Larisa

ZOOM Link - Please join

GREENLEE_JOHN
To GRIGORYAN_LARISA

https://smc-edu.zoom.us/j/88628275628

John
John Greenlee
Director – Facilities Finance
SANTA MONICA COMMUNITY COLLEGE DISTRICT
1900 Pico Blvd. Santa Monica, CA 90405

(310) 434-4228 - office
(415) 990-2195 - mobile

SANTA MONICA COLLEGE

FW: Fixed Assets

Summarize

GONZALEZ_JAIME
To GRIGORYAN_LARISA

Reply | Reply All | Forward | ...

Mon 8/25/2025 2:15 PM

You replied to this message on 8/25/2025 2:20 PM.

Scanned from a Xerox Multifunction Printer.pdf 102 KB

Scanned from a Xerox Multifunction Printer.pdf 745 KB

Per your request.
Thanks.

From: GONZALEZ_JAIME
Sent: Thursday, August 21, 2025 3:51 PM
To: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Subject: RE: Fixed Assets

Hi Larisa,
Sorry I have been busy with Year-end and other non-ending projects. There was an expense that was paid out of Associated Students, not sure if you need this information. But here it is.
Thank You.

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Wednesday, August 20, 2025 8:36 AM
To: GONZALEZ_JAIME <Gonzalez_Jaime@smc.edu>
Subject: Fixed Assets

Hi Jaime, hop all is well with you and family!

It's that time again. Please provide the list of the Fixed Assets (if any).

Thank you, Larisa

Re: Fixed Assets List

Summarize

COTTON_NYLA
To: GRIGORYAN_LARISA
Cc: TRAN_KIM; HARO_IRMA

Reply | Reply All | Forward

You replied to this message on 8/29/2025 9:10 AM.

FY 24-25 Capital Assets - Requested by Larisa.xlsx
27 KB

Here's the completed list with updates.

Please let me know if you need additional information

Director of PCAL
Nyla

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Wednesday, August 20, 2025 8:34 AM
To: COTTON_NYLA <Cotton_Nyla@smc.edu>
Cc: TRAN_KIM <TRAN_KIM@smc.edu>; HARO_IRMA <Haro_Irma@smc.edu>
Subject: Fixed Assets List

Hi Nyla,
See the attached list. Please fill the tag numbers and send back to me, similar to what you did in the past. I added some of those that you have provided (colored in green).

Thank you, Larisa

Re: Fixed Asset Worksheet

COTTON_NYLA
To: GRIGORYAN_LARISA
Cc: TRAN_KIM; HARO_IRMA

Reply | Reply All

You replied to this message on 9/2/2025 2:28 PM.

FY 24-25 Capital Assets - Requested by Larisa (1).xlsx
27 KB

Here's the updates.

Director of PCAL
Nyla

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Friday, August 29, 2025 10:54 AM
To: COTTON_NYLA <Cotton_Nyla@smc.edu>
Cc: TRAN_KIM <TRAN_KIM@smc.edu>; HARO_IRMA <Haro_Irma@smc.edu>
Subject: Fixed Asset Worksheet

Hi Nyla,
See the attached worksheet. I only found one error related to the PO which was supposed to be PO2W vs 3W. See the notes.
Also, added 2 items related to Auxiliary Services for their tag numbers.

If for any reason, you can't find the items based on the PO numbers I have provided, would you please give me the correct PO's related to those items?

Thank you, Larisa

RE: 6410 List

Summarize

COTTON_NYLA
To: GRIGORYAN_LARISA
Cc: TRAN_KIM; HARO_IRMA; DAVIS_LISA

Reply | Reply All | Forward

Fri 8/23/2024 1:41 PM

You replied to this message on 8/23/2024 1:47 PM.

Copy of FY 23-24 Information Request by Larisa.xlsx
35 KB

Copy of FY 23-24 Retired Assets.xlsx
150 KB

Hi Larisa,

Attached is the completed information per your request. Please note, the items highlighted in yellow are items that was purchased through Auxiliary/Foundation or do not meet the requirement of being a tangible items that can be tagged. Also I have added a secondary tab for Retired Asset that have been retired at the capitalized value. At this time I have not received any scrape value for these items.

Please let me know if you need any additional information.

Thanks,

Nyla,
Director of PCAL

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Tuesday, August 20, 2024 10:21 AM
To: COTTON_NYLA <Cotton_Nyla@smc.edu>; IBRAHIM_JOHN_A <IBRAHIM_JOHN@smc.edu>
Cc: TRAN_KIM <TRAN_KIM@smc.edu>; HARO_IRMA <Haro_Irma@smc.edu>

Cc: TRAN_KIM <Tran_Kim@smc.edu>, HARO_IRINA <Haro_Irina@smc.edu>
Subject: 6410 List

Hi Nyla,
Here is the list for capital assets for the 23-24FY. May I have the tag numbers, your lists (donation, disposals..) and the status of those assets if in use.

Nothing new; whatever we have been doing in the past years.

Thank you, Larisa

-----Original Message-----
From: LE_ANN <LE_ANN@smc.edu>
Sent: Thursday, April 23, 2026 6:52 PM
To: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Cc: KHANDELWAL_RAJESH <Khandelwal_Rajesh@smc.edu>
Subject: 26*2602

Hi Larisa,
I would like you to review the attached XREQ and let me know whether what I did made sense to you.
The program purchased 7 cameras, 1 controller, and other connections and cables. They also have installation services.
Please let me know if you are ok with it, or if you have a better idea.
Thank you.

Ann Le
Accounting Manager - Fiscal Services
Santa Monica Community College District
(310)434-4570

-----Original Message-----
From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Friday, April 24, 2026 11:24 AM
To: LE_ANN <LE_ANN@smc.edu>
Cc: KHANDELWAL_RAJESH <Khandelwal_Rajesh@smc.edu>
Subject: RE: 26*2602

Hi Ann,

My opinion on this one is to capitalize everything as a 6410 since it seems to be one system even if installed in different classrooms. All cameras are controlled by one central controller and integrated into an existing TriCaster system.
The scope of the work explicitly states furnish, install, and integrate. Also references the integrations on the bullet points; so, it's a system that's being configured as one functioning unit.

Thank you, Larisa

RE: 26*2602

LE_ANN
To: GRIGORYAN_LARISA
Cc: KHANDELWAL_RAJESH
You forwarded this message on 4/27/2026 8:09 AM

Hi Larisa,
If that is the approach, it will be much easier because we can put all the lines under 6410 and consider it as 1 unit.

Raj,
Do you think you can tell Ruth?

Ann Le
Accounting Manager - Fiscal Services
Santa Monica Community College District
(310)434-4570

Question: XREQ 25*1167

BUSTOS_JESSICA
To: GRIGORYAN_LARISA
You replied to this message on 6/5/2024 7:36 AM.
Unisource furniture quote-1.pdf
SMC_BUSTOS_1910930_XREQ_73502_250000001167_1.pdf

Reply | Reply All | Forward
Wed 6/4/2024 4:59 PM

Hi Larisa,

I hope you are doing well!
I wanted to see if you could please help me with this requisition. The Library will be doing some renovations, so they are ordering lots of booths, lounge areas, and chairs. I am struggling to decide if these items should be 6450 or 6410.

1. The image below shows some lounge/booths. They are ordering some with the cubby to the right and others to the left at $2,409.35 per unit. But they are also ordering side and back panels which will be added to these lounge/booths. If everything went together to form this booth, then I think this could be 6410. Do you agree 6410 or do you think each piece is independent since they can be moved/removed 6450?

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
 ISO	[illegible]	Iso Lounge with Cubby Left 1005 Mercury - Premium [illegible]	ARCADIA	24	$2,409.35	$ 57,824.40
	[illegible]	Iso Lounge with Cubby Right 1005 Mercury - Premium [illegible]	ARCADIA	24	$2,4[illegible]	$ 57,8[illegible]
	[illegible]	Iso Side Panel Right as Sealed [illegible] Full Wall	ARCADIA	24	[illegible]	$ [illegible]
	[illegible]	Iso Side Panel Left as Sealed [illegible] Full Wall	ARCADIA	24	[illegible]	$ [illegible]
	[illegible]	Iso Back Panel, Lounge with Cubby	ARCADIA	24	$ 533.28	$ 12,798.72

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Tuesday, November 25, 2025 7:59:18 AM
To: TRINH_JASON <TRINH_JASON@smc.edu>; LE_ANN <LE_ANN@smc.edu>
Subject: RE: question on object codes for purchased items on an invoice

Hi Jason,
6410 is for unit cost above $10,000. If the shipping is related to the item, then it should be capitalized. If other components are related to the main item, they also are capitalized.
Thank you, Larisa

From: TRINH_JASON <TRINH_JASON@smc.edu>
Sent: Monday, November 24, 2025 6:53 PM
To: LE_ANN <LE_ANN@smc.edu>; GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Subject: RE: question on object codes for purchased items on an invoice

Hi Ann and Larisa. Please lend your expertise to this question? Can you read my comments in red below. I am trying to help an admin assistant for the RN Grant for a purchase requisition of equipments that presumably has useful life greater than 1 yr. Is it ok to code entire shipping fees to object code 6410 because I am assuming it is ok to capitalize shipping cost (sometimes, in other past invoices,... the installation charges and warranty costs, too) into the fixed asset as complete cost to get asset ready for service; and I am choosing the object code 6410 because it is highest dollar value? Please advise if I should approach it differently?

Regards,
Jason

Cl No	COMM Code	Commodity Line Description	Qty	UOM	Unit Price	Tax Amt	Total Line Amt
1	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Additional Commodity Information:

Fixed Assets

GRIGORYAN_LARISA
To: KHANDELWAL_RAJESH; BUSTOS_JESSICA

Raj and Jessica,
Please confirm this is fine to enter in the system.

Thanks, Larisa

BEST Journal Entry FY 25-26 BU # 73502

SMC JE#
BEST ID # JVER 27
Journal Date: 06/10/2026
Document Description: Fixed Assets reconciliation: correct object codes related to multiple PO's and Vendors

Line	Fund	Sub Fund	Res	Proj Yr	Goal	Loc/Dept	Expense Object	Rev Object	B/S Object	Sub B/S Object	Activity	Debit	Credit	Line Description
	XX	X	XXXXX	X	XXXXX	XXXXX	XXXX	XXXX	XXXX	XXXX	XXXXXXX			
1	01	3	00000	0	19525	00313	6410				6490066	$ 30,975.00		PRM 27*38; PO3W26*584-Key Code Media; PO lines 7 thru 14
2	01	3	00000	0	19525	00313	5890				6490066		$ 30,975.00	PRM 27*38; PO3W26*584-Key Code Media; PO lines 7 thru 14
3	42	5	00000	0	00000	00023	6450				7100090	$ 1,325.68		PRM 26*4354; PO3W26*888; IN26*5951-Pasco Scientific
4	42	5	00000	0	00000	00023	6410				7100090		$ 1,325.68	PRM 26*4354; PO3W26*888; IN26*5951-Pasco Scientific
5	42	5	00000	0	00000	00023	6450				7100090	$ 2,522.89		PRM 26*4427; PO3W26*888; IN26*6132-Pasco Scientific

---

RE: SHI International

GRIGORYAN_LARISA
To: KIAMAN_MATTHEW

From: KIAMAN_MATTHEW <KIAMAN_MATTHEW@smc.edu>
Sent: Monday, June 30, 2025 7:10 AM
To: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Subject: Re: SHI International

Hi Larisa, let me know if you have minute for a quick call today to touch bases on this and if you prefer Teams/Zoom. Some of the lines could be interpreted one way or another.

Thank you,

Matthew Kiaman, MSIS
Director, Network Services
Santa Monica Community College District
Office: 310-434-4397
https://smc.edu/ithelp

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Date: Friday, June 27, 2025 at 9:05 AM
To: KIAMAN_MATTHEW <KIAMAN_MATTHEW@smc.edu>
Subject: SHI International

Hi Matthew, hope all is well.

As the FY approaches to the end, I am reviewing the District's fixed assets and have a question about the attached purchase (Video Camera Servers).

The accounting definition for the capitalized asset is "all costs necessary to bring the asset for its intended use" and the monetary threshold is $5,000 and above for the current year.

For example, if we purchase a printer, even the first cartridge will be coded as part of the cost to test if the printer is working. The additional cartridges, then will be coded as supplies. Also, we code software license and extended maintenance contracts/warranties separately.

Which lines on the PO if there are any that should be combined with the Line #1: Catalyst 9300X? Currently, all are split into different object codes.

I was thinking that Line 1, 4, 5, 6, and 7 go together (and was invoiced together) as 6410 items. However, not sure and wanted to ask you.

Thank you, Larisa

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Thursday, July 31, 2025 9:55 AM
To: BUSTOS_JESSICA <BUSTOS_JESSICA@smc.edu>; LE_ANN <LE_ANN@smc.edu>
Subject: MCM Integrated Systems-JVA 26*447

Hi Jessica and Ann,

Few questions/clarifications related to this item.

There was a journal for manual accrual in 24-25FY-JVA 26*338. The invoice indicates a 7/3/25 date and the associated PO2W 25*1374 shows to be rolled to 2026.

1. Do you know (or can you find out) when was the work done? Is it in 24-25FY or 25-26FY? Is the accrual appropriate or it should be part of the new FY?
2. How come you decided to reclassify from the 6410 to 5890?

Thank you, Larisa

From: BUSTOS_JESSICA <BUSTOS_JESSICA@smc.edu>
Sent: Thursday, July 31, 2025 10:05 AM
To: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Cc: LE_ANN <LE_ANN@smc.edu>
Subject: RE: MCM Integrated Systems-JVA 26*447

Hi Larisa,

1. I am going to email John Greenlee to ask when the work was done. I'll get back to you.
2. I decided to reclassify the accrual because the prevailing labor charge was so high that it would change the equipment coding. I figured there would be an issue with 6410 since the equipment is not $5,000 per unit. It felt better to code the labor as 5890 and the actual equipment item as 6450.

Thank you,
Jessica Bustos
Accountant | Fiscal Services
Santa Monica College
Office phone: 310-434-4565

From: LE_ANN <LE_ANN@smc.edu>
Sent: Thursday, July 31, 2025 10:09 AM
To: BUSTOS_JESSICA <BUSTOS_JESSICA@smc.edu>; GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Subject: RE: MCM Integrated Systems-JVA 26*447

Hi Jessica,
In this case, if Larisa wants you to reverse the reclassification back to 6410, please do so.

Ann Le
Accounting Manager - Fiscal Services
Santa Monica Community College District
(310)434-4570

From: BUSTOS_JESSICA <BUSTOS_JESSICA@smc.edu>
Sent: Thursday, July 31, 2025 10:57 AM
To: LE_ANN <LE_ANN@smc.edu>; GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Subject: RE: MCM Integrated Systems-JVA 26*447

Hi Larisa,

Per John, this was completed June 10th. If you prefer object code 6410, I can reverse my entry and put the accrual back to 6410.

Thank you,
Jessica Bustos
Accountant | Fiscal Services
Santa Monica College
Office phone: 310-434-4565

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Thursday, July 31, 2025 11:41 AM
To: BUSTOS_JESSICA <BUSTOS_JESSICA@smc.edu>; LE_ANN <LE_ANN@smc.edu>
Subject: RE: MCM Integrated Systems-JVA 26*447

Hi Jessica,
Thanks for the quick follow up with John. As I have always mentioned, SMC doesn't have policies on this topic. I have been applying my knowledge and struggling often times in many complex situations.
See below that I follow on the top of knowledge from other sources (GAAP).
In this case, combined, it meets the threshold. Let's keep it under 6410.

5890 is used for if there's an existing contract between SMC and the vendor.

Ann,
We are open to your suggestions.
I attached the backup for an easy lookup.

Thank you, Larisa

Capitalization Threshold
The capitalization threshold is the per-unit cost at which a given item qualifies for capitalization. The cost used for determining capitalization should include tax, freight charges, and installation costs, whether included in the invoice cost of the item or paid separately. Capitalization thresholds may differ from one LEA to another depending on materiality. Typically, the larger the LEA, the higher is its capitalization threshold.
For most LEAs, a capitalization threshold of at least $5,000 is recommended. For larger LEAs, a higher capitalization threshold is appropriate.
The uniform guidance for administration of federal grants in Title 2 of the Code *of Federal Regulations*, Part 200 (the Uniform Guidance) allows property costing up to $5,000 to be charged to federal grants as supplies, rather than as equipment, unless the LEA's capitalization threshold is lower. If an LEA elects to set a capitalization threshold higher than $5,000 for most items, it still needs to have a separate threshold of $5,000 for items paid for with federal funds. It is recommended that LEAs set a similar threshold for items paid for with restricted state funds.

RE: MCM Integrated Systems-JVA 26*447


GRIGORYAN_LARISA
To: LE_ANN; BUSTOS_JESSICA

OK, Ann, thank you.

From: LE_ANN <LE_ANN@smc.edu>
Sent: Thursday, July 31, 2025 11:50 AM
To: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>; BUSTOS_JESSICA <BUSTOS_JESSICA@smc.edu>
Subject: RE: MCM Integrated Systems-JVA 26*447

Dear Larisa,
I am sorry for overlooking it. You are right. We should code this to 6140.
Thank you for catching it.

Ann Le
Accounting Manager - Fiscal Services
Santa Monica Community College District
(310)434-4570

YEAR END CLOSING TASKS 25-26

Fund 01.3

Last Revised 6.25.26

Item #	Due Dt	Task	Assigned to	Date complete
		portion of 22XX and 24XX		
93	8/14	Review financials	Kim	
94	8/28	Final Cash Flow	V	
95	1/31	Fin Aid report Foreign gift/contract >250K	Ann	
96	1/26	Payment of CSAC interest to State for CY 2025	Victor	
		Audit Schedules		**After Close**
97	8/3	Reverse prepaid accounts 9330, 01.3 adjmts	Ann Le	
98	8/26	Depreciation schedule	Larisa	
99	8/26	Capital Interest	Larisa	
100	8/26	Capital Outlay Expenditures	Larisa	
101	8/26	Vacation Liability Report	Ian	
102	8/31	25/26 sick, comp activity worksheet	Rhonda/payroll	
103	9/2	SEFA Schedule	Irma	
104	9/2	Schedule of interfund transfers	Ann	
105	9/4	CERBT Statement 6/30/25	Kim	
106	9/11	Functional Expenses (all funds major activities)	Ann	
107	9/11	Preparation of 311 report	Kim	
108	9/18	GASB 101 absence compensation worksheet	Kim	
109	10/7	Schedule of PERS/STRS earnings & contrib	Deborah/Irma	
110	10/7	Transparency Act (If any federal subawards made)	Irma/Ann	
111	10/9	Construction in Progress template	John Greenlee/ LG	

25-26 task list

YEAR END CLOSING TASKS 24-25

Last Revised: 6/5/25

Item #	Due Date	Task	Assigned to	Date completed
89	1/26	Payment of CSAC interest to State for CY 2024	Victor	
		Audit Schedules		**After Close**
90	8/1	Reverse prepaid accounts 9330, 01.3 adjmts	Ann Le	
91	8/26	Construction in Progress template	John Greenlee	
92	8/26	Depreciation schedule	Larisa	
93	8/26	Capital Interest	Larisa	
94	8/26	Capital Outlay Expenditures	Ann	
95	8/26	Vacation Liability Report	Ian	
96	8/26	5730 Legal Fees schedule	Ann	
97	8/29	OPEB covered Payroll	V	
98	9/2	Functional Expenses (all funds major activities)	Ann	
99	9/2	SEFA Schedule	Irma	
100	9/2	Schedule of PERS/STRS earnings & contrib	Deborah/Irma	
101	9/2	Schedule of interfund transfers	Ann	
102	9/12	Preparation of 311 report	Kim	
103	10/7	Transparency Act (If any federal subwards made)	Irma/Ann	
104		5610/5615 Rents & Leases (District/KCRW)	Auditor prepares since 21/22	
		FMV unrealized gain/loss calculation	discontinued	

I have conducted a detailed training on the Fixed Assets to Katie-Accountant and the Irma-the Controller

Larisa. 8/13/26

SANTA MONICA COLLEGE

Fiscal Services

Meeting Agenda

Attendees: Accounting Department

6. **Cross Training**

Team 1: Larisa and Katie (Katie)

Re: Cross Training

MEDERNACH_KATIE
To: GRIGORYAN_LARISA
Cc: HARO_IRMA

Reply | Reply All | Forward

Thu 1/30/2025 11:08 AM

Start your reply all with: Great! See you then! | Thank you. | Great, thanks! | Feedback

Great! Sounds good. And yes, AM.

From: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Sent: Thursday, January 30, 2025 11:06 AM
To: MEDERNACH_KATIE <MEDERNACH_KATIE@smc.edu>
Cc: HARO_IRMA <Haro_Irma@smc.edu>
Subject: RE: Cross Training

That works. AM

From: MEDERNACH_KATIE <MEDERNACH_KATIE@smc.edu>
Sent: Thursday, January 30, 2025 11:00 AM
To: GRIGORYAN_LARISA <Grigoryan_Larisa@smc.edu>
Cc: HARO_IRMA <Haro_Irma@smc.edu>
Subject: Re: Cross Training

Thanks, Larisa. Yes, we're fortunate that we still have our house.

How about next Friday at 10:30 pm?

Let me know if that works or if another time will be better.

Thanks,

Katie

Financial Statements
June 30, 2025

Santa Monica Community College District

eidebailly.com

Eide Bailly

Capital Assets

As of June 30, 2025, the District has governmental capital assets of $1.1 billion, consisting of land, buildings and building improvements, construction in progress, vehicles, office and instructional equipment, right-to-use leased assets with an accumulated depreciation and amortization of $338.4 million for net governmental capital assets. Net additions to capital assets in 2024-2025 consisted mainly of site improvements and construction in progress as a result of the passage of Measure AA and Measure V. The following major projects added significantly to the capital assets of the District in the form of site improvements and construction in process: New Art Complex; and Math and Science Classroom Addition. It is important to recognize that all valuations are based on historical cost as required by generally accepted accounting principles (GAAP). For example, the 38 acres of the main campus would have a significantly greater value today than is reflected in the capital asset listing below.

Note 6 in the financial statements provides additional information on capital assets. A summary of capital assets is presented below.

	Balance, July 1, 2024	Additions	Deductions	Balance, June 30, 2025
Capital Assets				
Land and construction in progress	$ 239,035,605	$ 26,367,490	$ (3,569,327)	$ 261,833,768
Buildings and improvements	764,922,324	3,539,693	-	768,462,017
Furniture and equipment	38,716,716	1,142,625	-	39,859,341
Right-to-use leased land improvements	18,658,798	-	-	18,658,798
Right-to-use leased building and improvements	195,978	-	(195,978)	-
Subtotal capital assets	1,061,529,421	31,049,808	(3,765,305)	1,088,813,924
Accumulated depreciation and amortization	(305,478,193)	(33,103,003)	195,978	(338,385,218)
Total capital assets, net	$ 756,051,228	$ (2,053,195)	$ (3,569,327)	$ 750,428,706

Santa Monica College
Fixed Assets Schedule for 2024-2025 Audit Year

	Balance July 1, 2024	Additions	Deductions	Adjustment	Balance at June 30, 2025
Capital Assets Not Being Depreciated					
Land	$ 73,411,915	$ -	$ -		73,411,915
Construction in progress	$ 165,623,690	$ 26,367,490	$ (3,569,327)		188,421,853
Total Capital Assets Not Being Depreciated	$ 239,035,605	$ 26,367,490	$ (3,569,327)	$ -	$ 261,833,768
Capital Assets Being Depreciated					
Buildings and improvements	$ 764,922,324	$ 3,539,693	$ -		768,462,017
Furnitures and equipment	$ 38,716,715	$ 1,142,625	$ -	$ -	39,859,341
Total Capital Assets Being Depreciated	$ 803,639,040	$ 4,682,318	$ -	$ -	$ 808,321,358
Total Capital Assets	$ 1,042,674,644	$ 31,049,808	$ (3,569,327)	$ -	$ 1,070,155,126
Less Accumulated Depreciation					
Buildings and improvements	$ (272,408,737)	$ (30,610,832)	$ -		(303,019,569)
Furnitures and equipment	$ (31,440,880)	$ (1,916,649)	$ -		(33,357,529)
Total Accumulated Depreciation	$ (303,849,617)	$ (32,527,481)	$ -	$ -	$ (336,377,098)
Net Capital Assets	**$ 738,825,028**	**$ (1,477,673)**	**$ (3,569,327)**	**$ -**	**$ 733,778,028**
Depreciation expense for the year was	$ 32,527,481				

* Note: July 1, 2024 beginning balances were obtained from the 2023-2024 audit
** Note: Totals for the additions and deletions are linked to here from additional detailed spreadsheets in this document and in depreciation workbook

9/1/2026

Santa Monica College

Fixed Assets Schedule for 2024-2025 Audit Year

Additions to Object Code 6410 Capitalized Equipment - New - Over $5,000

Inv No	Supplier Name	Description of Asset	Location of Asset	Asset Value	Tag Number	Activity Code	PO Number	PRM Number
V2410052	ACCUGOV, INC	[illegible]	MS-314: Math and Sci Bldg Blanca Moreno	96,407	217721	7100090	PO3W 25'555	25'3029
V2410053	ACCUGOV, INC	Q1-Liquid Chromatographs; Agilent#G7111A 1260 Infinity II Prime LC System-$14,509.49; G7129A-Lab & Sci Eq; 1260 Infinity II Vialsampler for use up to 600 bar -$17,028.23;	MS-314: Math and Sci Bldg Blanca Moreno	43,600	217723 / 217724 / 217725	7100090	PO3W 25'556	25'3300
40934	ACROSS INTERNATIONAL LLC	Q1-BioChromato C10 Bump-Free 10-Channel Smart Evaporator-110V	MS-314: Math and Sci Bldg Blanca Moreno	26,311	217882	7100090	PO3W25'492	25'2334
MB47348576	APPLE COMPUTER INC	Q1-16 inch MacBook Pro: Silver; Product Z1FS	Film Production Program: CMD Salvador Carrasco	6,068	217731	6490049	PO3W25'634	25'3424
227022955	B & H PHOTO VIDEO	Q1-JVC MULTIDYN 3 CAM BACK + 1 BASE-SMPTE-304M; Serial #165649145042; JV900BSISCM3	CMD campus: Ashanti Blaize	41,960	214567	6490066	PO3W24'776	25'1065
111734576	BECKMAN COULTER INC	Q1-Refrigerated Microcentrifuges; Part #B30149 Microfuge 20R Temp Range 110C; +40C in 1C, includes 2 yr warranty. PO line 2; Serial No: MRB24I016	MS-216; Johnny Kurulova	5,617	222708	7100090	PO3W25'400	25'2847
111734576	BECKMAN COULTER INC	Q1-Refrigirated Benchtop Centrifuges; #C87811, Allegra V-15, 120V, 60Hz, IVD-cell culture package; Serial No 24D2222	MS-216; Johnny Kurulova	10,877	222709	7100090	PO3W25'400	25'2847
94157	BERL'S COMMERCIAL SUPPLY	Q1-LZWS-LRPBM28K; Elkay EZH2O Bottle Filling Station with Integral SwirlFlo Fountain, Bi-Level, Refrigirated, Filtered (Incl. LRPBD28WSC/MFWS210/ECH8)	Auxiliary	5,687			A03610	N/A
907645512	BIO-RAD LABORATORIES	Q1-po line 1. Chemidoc MP Imaging System, 110V; Part#12003154	Biotech. Karol Lu	37,917	214596	0400000	PO3W25'298	25'1703
IN211986	BMI SUPPLY	Q1-Martin Pro MAC Ultra Performance 39-11043. MFR# 90250055HU	Technical Theatre, Perviz Sawoski/Lindsay Leffler	15,243	217680	6490029	PO3W25'829	25'3948
IN211986	BMI SUPPLY	Q1-Martin Pro MAC Ultra Performance 39-11043. MFR# 90250055HU	Technical Theatre, Perviz Sawoski/Lindsay Leffler	15,243	271681	6490029	PO3W25'829	25'3948
IN211986	BMI SUPPLY	Q1-Martin Pro MAC Ultra Performance 39-11043. MFR# 90250055HU	Technical Theatre, Perviz Sawoski/Lindsay Leffler	15,243	217682	6490029	PO3W25'829	25'3948
75528	BONE CLONES INC	Q1-#SC-019-A Neandertnal Skeleton	MS-116 & MS-117; Travis Grant, Anthropoligy/Archeology	16,546	214530	7100090	PO3W25'103	25'1257
AD91P6W	CDW GOVERNMENT INC	Q1-Wilson Enterprise 4300 26dBm In-Building Cellular Amplifier. 4300 WM Booster. Mfg Part#460152; CDW#5712972	IT; Matthew Klaman, Mark Engfer	8,261	240766	6770000/6990000	PO3W25'1044	25'1257
AB7VU1X	CDW GOVERNMENT INC	Q1-Fluke Networks DSX-602 500MHz Cable Analyzer; CDW Part #5672885; Serial No: 24140367	IT; Matthew Klaman, Mark Engfer	9,481	235751	7100090	PO3W25'485	25'2844
59845	EKC ENTERPRISES	Q1-DTP CP 82 4K IPCP Q MA 70 with : model No: 60-1583-93A; po line 1	IT; Matthew Klaman	6,954	244940	7100090	PO3W25'668	25'5479

Auditors-24-25- LG-Fixed Assets Schedule 9/1/2026

Inv No	Supplier Name	Description of Asset	Location of Asset	Asset Value	Tag Number	Activity Code	PO Number	PRM Number
MOCC6116-404	ENERFUSION, INC	O1-AU-SC-AO-PRO "Aurora-Solar" Solar Unbrellas	Auxiliary-Ferris Kawar	7,276			A03599	NA
MOCC6116-404	ENERFUSION, INC	O1-AU-SC-AO-PRO "Aurora-Solar" Solar Unbrellas	Auxiliary-Ferris Kawar	7,276			A03599	N/A
7237900	FISHER SCIENTIFIC COMPANY	O1-#TSFMS2305A Tsnp Series FMS High Performance Lab Refregirator, Po line 4.	MS-312; Blanca Moreno; Math and Sci Bldg	11,434	212896	7100090	PO3W25'391	25'2866
7237900	FISHER SCIENTIFIC COMPANY	O1-#TSFMS2305A Tsnp Series FMS High Performance Lab Refregirator, Po line 4.	MS-312; Blanca Moreno; Math and Sci Bldg	11,434	212897	7100090	PO3W25'391	25'2866
6704912	FISHER SCIENTIFIC COMPANY	O1-Spectrometer: #912A1139 Nicole Summit FTIR Spectrometer, a bundle that includes other parts for the spectrometer to work.	MS-312 & MS-314: Blanca Moreno: Math and Sci Bldg	25,250	214825	7100090	PO3W25'393	25'1965
6704912	FISHER SCIENTIFIC COMPANY	O1-Spectrometer: #912A1139 Nicole Summit FTIR Spectrometer, a bundle that includes other parts for the spectrometer to work.	MS-312 & MS-314: Blanca Moreno: Math and Sci Bldg	25,250	214826	7100090	PO3W25'393	25'1965
1560365	FISHER SCIENTIFIC COMPANY	O1-Orbital Shaker, Po line 2, #SK4001CPKG Solaris 4000 I Incubated Benchtop orbital shaker w/457457 platform and flask clamp starter kit.	MS-215: Math & Sci. Johnny Kurukowa	10,344	244917	7100090	PO3W25'566	25'5629
0386166	FISHER SCIENTIFIC COMPANY	O1-Chest Freezer: #NC2941049 forma FFMS2305A Flammable Storage Freezer	MS-215: Math & Sci. Johnny Kurukowa	10,132	240748	7100090	PO3W25'566	25'4775
0386166	FISHER SCIENTIFIC COMPANY	O1-Chest Freezer: #NC2941049 forma FFMS2305A Flammable Storage Freezer	MS-215: Math & Sci, Johnny Kurukowa	10,132	240749	7100090	PO3W25'566	25'4775
6992873222	GETINGE USA SALES LLC	O1-SERVO-U Respiratory therapy ventilator with all its components, a bundle for equipment to work. Part # 6694800	Slavador Santana	93,818	228886	6490029	PO3W25'910	25'4372
9230615081	GRAINGER INC	O1-Ice Maker: Item#31XC76; Air, Flake Cube Type. Serial # P02174G	Biotech, Karol Lu, Johnny Kurokawa	7,092	214558	6190000	PO3W25'219	25'1152
9305312120	GRAINGER INC	O1-Ice Maker: Item#31XC76; Air, Flake Cube Type., for Genetic lab and prep	Biotech, Karol Lu, Johnny Kurokawa; MS215 & 216	7,152	217958	7100090	PO3W25'670	25'1152
246504	H2I GROUP INC	O1-Laser Cutting System w/Gas Assist-(32x18x8.5); 125788 SMC-VLS6.75 Edu Bundle.	CMD;Architecture; Javier Bambron	86,671	244915 / 244916	6490029	PO3W25'1057	25'5787
179476	IDEMIA IDENTITY & SECURITY USA LLC	O1-Livescan, Desktop, Scanner MTOP2020; LS-D-TOP2020-22	John Greenlee; for HR	7,342	235715	6730000	PO2W25'1028	25'3667
113257	IMAGING PRODUCTS INTERNATIONAL, INC	O1-GOW-MAC Series 400 Basic Isothermal Gas Chromatograph; Gow-Mac, Academic series 400 & Clarity LiteSoftware, 69-400-TCD bundle.	MS-314; Organic Che Instrument room & MS 313-Org. Chem lab; Blanca Moreno, Sam	13,131	217726	7100090	PO3W25'594	25'3543
113257	IMAGING PRODUCTS INTERNATIONAL, INC	O1-GOW-MAC Series 400 Basic Isothermal Gas Chromatograph; Gow-Mac, Academic series 400 & Clarity LiteSoftware, 69-400-TCD bundle.	MS-314; Organic Che Instrument room & MS 313-Org. Chem lab; Blanca Moreno, Sam Abramowitz	13,131	217727	7100090	PO3W25'594	25'3543
113257	IMAGING PRODUCTS INTERNATIONAL, INC	O1-GOW-MAC Series 400 Basic Isothermal Gas Chromatograph; Gow-Mac, Academic series 400 & Clarity LiteSoftware, 69-400-TCD bundle.	MS-314; Organic Che Instrument room & MS 313-Org. Chem lab; Blanca Moreno, Sam Abramowitz	13,131	217728	7100090	PO3W25'594	25'3543
113335	IMAGING PRODUCTS INTERNATIONAL, INC	O1-po line 22, PR30 (2830K3) Double Ring Infiltrometer	Travis Grant; Eric Minzenberg; MS-113 Geospatial/Geo Prep Stock Room & MS-114-	7,257	240759	7100090	PO3W25'588	25'4456

Inv No	Supplier Name	Description of Asset	Location of Asset	Asset Value	Tag Number	Activity Code	PO Number	PRM Number
113335	IMAGING PRODUCTS INTERNATIONAL, INC	Q1-po line 24: PT15-80 (3115P80G4V22) Plant Water Potential Console, Protable, 80 Bar Application Range	Travis Grant, Eric Minzenberg: MS-113 Geospatial/Geo Prep Stock Room & MS-114-	9,023	241057	7100090	PO3W25'568	25'4456
120411	INDUSTRIAL PLUMBING SUPPLY LLC	Q1-Spartan Tool Model 727 Cart Jetter complete with accessories, Item # SP72700	John Greenlee; Maintenance sewer cleaner	10,613	217937	6511000	PO3W25'677	25'2920
5304	INSTALLATIONS INC	Roller shades with installation	Malibu; interpreter Room	22,956	241019	7100015	PO2W25'285	25'773
119502/119245	JWC ENVIRONMENTAL INC	#30004T-1206-1111-DI Muffin Monster Cutter Assembly; plumbing connectors	John Greenlee; Terry Kamibayashi-Facilites and Maintenance	16,291	244989	6510000	PO2W25'314	25'772/774
126753	KEY CODE MEDIA INC	Q1-INC-HW-SERVER-G5-W-SE Inception-Server Hardware (5th Generation/windows)	CMD Media Production; Redelia Shaw/Thoren Jorgensen	9,347	241016	0603000	PO2W25'1078	25'3813
1131898-00	MAINTEX	Q1-Floor Scrubbers; #TE9021099-I-MOP XXL Plus 24" scrbr w/2 bat sets & charger; po line 3.	Facilities; John Greenlee	8,662	240771	7100090	PO3W25'999	25'4684
1131898-00	MAINTEX	Q1-Floor Scrubbers; #TE9021099-I-MOP XXL Plus 24" scrbr w/2 bat sets & charger; po line 3.	Facilities; John Greenlee	8,662	240772	7100090	PO3W25'999	25'4684
1131898-00	MAINTEX	Q1-Floor Scrubbers; #TE9021099-I-MOP XXL Plus 24" scrbr w/2 bat sets & charger; po line 3.	Facilities; John Greenlee	8,662	240773	7100090	PO3W25'999	25'4684
32550	MCM INTEGRATED SYSTEMS	Proximity Card Readers and Installation	Malibu Sheriff Station Door 163	8,124		7100015	PO2W25'1374	JVA 26'386
8692	MMCI ACQUISITION LLC	Q1- po line 1. SKU 600023HC: Standard Dissection table with Hyd. Hand Crank elevation . Serial # 069951; medical exam or	MS 217 & 219 Anathomy Lab. Johnny Kurokawa; Jonathan	7,037	241000	7100090	PO3W25'1055	25'5761
8692	MMCI ACQUISITION LLC	Q1- po line 1. SKU 600023HC: Standard Dissection table with Hyd. Hand Crank elevation . Serial # 069952; medical exam or	MS 217 & 219 Anathomy Lab. Johnny Kurokawa; Jonathan	7,037	241002	7100090	PO3W25'1055	25'5761
8692	MMCI ACQUISITION LLC	Q1- po line 1. SKU 600023HC: Standard Dissection table with Hyd. Hand Crank elevation . Serial # 069953; medical exam or procedure tables for general use.	MS 217 & 219 Anathomy Lab. Johnny Kurokawa; Jonathan Bice	7,037	241003	7100090	PO3W25'1055	25'5761
8692	MMCI ACQUISITION LLC	Q1- po line 1. SKU 600023HC: Standard Dissection table with Hyd. Hand Crank elevation . Serial # 069954; medical exam or procedure tables for general use.	MS 217 & 219 Anathomy Lab. Johnny Kurokawa; Jonathan Bice	7,037	241004	7100090	PO3W25'1055	25'5761
8692	MMCI ACQUISITION LLC	Q1-SKU # HO05: Mopec 810 saw & Vacuum set	MS 217 & 219; Johnny Kurokawa; Jonathan Bice	7,559	241015	7100090	PO3W25'1055	25'5761
CINV-000034598	ONE DIVERSIFIED LLC	Q1-Epson V11HA33020 EB-PU1008B Business Projector 8,500 Lumens, WUXGA, Black; po line 1.	IT; Matthew Klaman Mark Engfer	6,602	244988	4900000	PO3W25'1034	25'5269
1147/1148	PEAK AQUATICS	Q1-Gen7 Legacy Sprots Timer; Item #GEN7-TMR-L with its own parts as a bundle	Swim Center: Brian Eskridge	10,625	228887	6960000	PO3W25'747	26'0112
0223256-IN	REFRIGERATION CONTRACTING & MAINTENANCE	Q1-Ice Making Machine; #F-300BAJ Hoshizakai Flake Ice Maker, Air Cooled, up to 300 lb of flake ice/24 hrs, stainless steel exterior cabinet, self contained bid holds 110lb	Organic Chemestry Lab; MS-312; Blanca Moreno	6,492	235792	7100090	PO3W25'558	25'5269

Auditors-24-25- LG-Fixed Assets Schedule 9/1/2026

Inv No	Supplier Name	Description of Asset	Location of Asset	Asset Value	Tag Number	Activity Code	PO Number	PRM Number
0112-2	SHERWIN WILLIAMS PAINT COMPANY	O1-Paint Sprayer, ULT, Graco 1095 XT PRO Contractor (Hi-Boy-type)-19F548 HIB; Serial Nbr. G24A826301000245; Xteme torque motor tech; rapid response pressure control	Jonathan Bice, Kasey Garland; Auxiliary Services	7,365	222746	6511000	PO3W25'522	25'2163
B18912627	SHI INTERNATIONAL CORP	O1-po line 1, Catalyst 9300X 24x25G Fiber Ports, Cisco Systems-Part# C9300X-24Y-A; Video Camera Servers, Network Advantage-switch-24 ports. Serial # SFJC28331SM1	IT, Matthew Kiaman; Central Library and Media Center	11,035	212837	7100263	PO3W25'265	25'1525
B18912627	SHI INTERNATIONAL CORP	O1-po line 1, Catalyst 9300X 24x25G Fiber Ports, Cisco Systems-Part# C9300X-24Y-A; Video Camera Servers, Network Advantage-	IT, Matthew Kiaman; Central Library and Media Center	11,035	212838	7100263	PO3W25'265	25'1525
419852	SIERRA SCHOOL EQUIPMENT COMPANY	O1-po line 1 & 5, Cosmetology Accordion Partition . H4100V Series H4100 Acoustic Accordian Partition STC41	Cosmetology Dpmt	7,163	218448	6490029	PO3W25'654	25'4531
565019311	SIGMA ALDRICH	O1-Microplate Readers; #Z742711-1EA 3110 Accuris Smartreader 96 Microplate Absorbancy Reader. 49551865	[illegible]	7,531	240745	7100090	PO3W25'938	PRC 26'04
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240100	6961000	PO3W25'67	25'3584
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240101	6961000	PO3W25'67	25'3584
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240102-7	6961000	PO3W25'67	25'3584
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240103	6961000	PO3W25'67	25'3584
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240104	6961000	PO3W25'67	25'3584
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240105	6961000	PO3W25'67	25'3584
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240106	6961000	PO3W25'67	25'3584
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240107	6961000	PO3W25'67	25'3584
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240108	6961000	PO3W25'67	25'3584
1003	SLIPSTREAM SPORT INTERNATIONAL INC	O1-Starting Platforms for Swimmers. Race Adjustable Track Platform with non-slip top surface. Stainless Steel base with vertical and horizontal backstroke handle.	Swim Center; Brian Eskridge	5,501	240109	6961000	PO3W25'67	25'3584

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Inv No	Supplier Name	Description of Asset	Location of Asset	Asset Value	Tag Number	Activity Code	PO Number	PRM Number
SPINV-095521	SOUTHWEST MATERIAL HANDLING INC. TOYOTA	O1-po line #1; 36V 900AH Enersys Deserthog Battery. Model #18-E90D-21. EO030450: 18-E100-21 DESERT HOG W/BLINKY & WIIO+ SPW: Model : 18 E100-21: Serial #RZF00790842: Parts for Forklift- Yale ERP040VTN36TE084 #G807N08069N	Jose Tastado: Construction Maintenance	12,350	240765	6771000	PO2W25'983	26'197
CWP61485	TRL SYSTEMS, INC	SPW 919 Santa Monica Blvd-Fire Alarm System-bin 27	John Greenlee	17,964	244935	7100155	PO2W24'718	25'2536
46519	UNISOURCE SOLUTIONS LLC	O1-Library Furniture-R-PHBTH-LIGHT-D OFS Phone Booth; BOT Approved 11/12/24. Foundation for CA Comm. Colleg (FCCC), contract 00006224, with Unisource to 10/26/25, for Arcadia, Island, and OFS furniture and fixture applications.	Walter Butler, Fariba Owlya	8,166	240150	7144000	PO3W25'473	25'3586
46519	UNISOURCE SOLUTIONS LLC	O1-Library Furniture-R-PHBTH-LIGHT-D OFS Phone Booth; BOT Approved 11/12/24. Foundation for CA Comm. Colleg (FCCC), contract 00006224, with Unisource to 10/26/25, for Arcadia, Island, and OFS furniture and fixture applications.	Walter Butler, Fariba Owlya	8,166	240151	7144000	PO3W25'473	25'3586
46519	UNISOURCE SOLUTIONS LLC	O1-Library Furniture-R-PHBTH-LIGHT-D OFS Phone Booth; BOT Approved 11/12/24. Foundation for CA Comm. Colleg (FCCC), contract 00006224, with Unisource to 10/26/25, for Arcadia, Island, and OFS furniture and fixture applications.	Walter Butler, Fariba Owlya	8,166	240152	7144000	PO3W25'473	25'3586
46519	UNISOURCE SOLUTIONS LLC	O1-Library Furniture-R-PHBTH-LIGHT-D OFS Phone Booth; BOT Approved 11/12/24. Foundation for CA Comm. Colleg (FCCC), contract 00006224, with Unisource to 10/26/25, for Arcadia, Island, and OFS furniture and fixture applications.	Walter Butler, Fariba Owlya	8,166	240153	7144000	PO3W25'473	25'3586
46519	UNISOURCE SOLUTIONS LLC	O1-Library Furniture-R-PHBTH-LIGHT-D OFS Phone Booth; BOT Approved 11/12/24. Foundation for CA Comm. Colleg (FCCC), contract 00006224, with Unisource to 10/26/25, for Arcadia, Island, and OFS furniture and fixture applications.	Walter Butler, Fariba Owlya	8,166	240154	7144000	PO3W25'473	25'3586
46519	UNISOURCE SOLUTIONS LLC	O1-Library Furniture-R-PHBTH-LIGHT-D OFS Phone Booth; BOT Approved 11/12/24. Foundation for CA Comm. Colleg (FCCC), contract 00006224, with Unisource to 10/26/25, for Arcadia, Island, and OFS furniture and fixture applications.	Walter Butler, Fariba Owlya	8,166	240155	7144000	PO3W25'473	25'3586
42342	UNISOURCE SOLUTIONS INC	O1-po line 6: Immerse, Table, Single rect, 42"x"72, wd, knife, std co, #TS00-3TCT; Math and Sci bldng order	New Math and Sci. Bldg; Charlie Yen, John Grennlee.	5,469	235718	7100090	PO3W24'831	25'441
8816542211	VWR SCIENTIFIC	O1-Benchtop Centrifuges; #76533-878 VWR Microstar 21R Microcentrifuge	Life Sci: Andrie Denmon	5,180	214228	61900000	PO3W24'715	25'305
8816542211	VWR SCIENTIFIC	O1-Benchtop Centrifuges; #76533-878 VWR Microstar 21R Microcentrifuge	Life Sci: Andrie Denmon	5,180	214229	61900000	PO3W24'715	25'305

Auditors-24-25- LG-Fixed Assets Schedule 9/1/2026

Inv No	Supplier Name	Description of Asset	Location of Asset	Asset Value	Tag Number	Activity Code	PO Number	PRM Number
8817352335	VWR SCIENTIFIC	01-Orbital Shaker. Po line 1. #10027-242 VWR 3500 Incubating Orbital Shaker.	Biotech, Karol Lu Sci-333	5,569	214601	61900000	PO3W25'300	25'305
8817707563	VWR SCIENTIFIC	01-Steam Autoclaves or Sterilizers #470351-265; Bioclave, 28l, cap, 120v	Biotech, Karol Lu Sci-333	9,382	235790	61900000	PO3W25'932	25'305
WF11724	WCAF LLC	2025 Ford Transit T-250 Cargo Van 148" Wheelbase, Dark Palazzo Grey Vinyl Bucket Seats; 10-spd automatic w/OD & SelectShift; Engine 3.5l, PFDI V6 Flex-Fuel, Oxford White. 1FTBR1X82SKA04297	Health Services	52,970	217943	64900000	PO3W24'808	25'3430
				$ 1,142,625		1,089,655	Equipment	
						52,970	Vehicle	
				$ 1,116,387	GL			
				$ 26,238	Add auxiliary			
				$ -	Add Emeritus			
				$ -	Deduct 6450			
				$ -	Add donation			
				$ -	Rounding			

Auditors-24-25-LG-Fixed Assets Schedule 9/1/2026

Santa Monica Community College
2024-2025 Depreciation of Fixed Assets
Land (Not Depreciated)

9/1/2026

Type	Site	Property Owner	Date	Cost per Grant Deed Stamps	Cost per Title Policy	Calc Acreage	Calc Price per Acre	Acreage per District Records	Cost Based on Best information	Other Costs	Total	
	1227 2ND STREET	PARCEL #4291002902	11/5/2002			0.17	$ -	11.51	$ 1,742,502.00		$ 1,742,502.00	
	3171 S BUNDY DRIVE	PARCEL #4247001900	11/15/2001			10.20	$ -		$ 28,100,000.00		$ 28,100,000.00	
	1410 PICO BLVD.	PARCEL #4284034900	12/20/1999			0.78	$ -		$ 1,510,000.00		$ 1,510,000.00	
	2714 PICO BLVD.	PARCEL #4270003900	1/26/1999			0.36	$ -		$ 1,392,930.00		$ 1,392,930.00	
	1660 STEWART ST.	PARCEL #4268001902	8/1/1996			3.44	$ -		$ 2,861,987.00		$ 2,861,987.00	
	1825 PEARL ST.	PARCEL #4273002900	5/10/1990			0.14	$ -		$ 395,000.00		$ 395,000.00	
	1714 PEARL ST.	PARCEL #4273022901	3/11/1977			0.15	$ -		$ 52,655.00		$ 52,655.00	
	1718 PEARL ST.	PARCEL #4273022900	1/19/1977			0.15	$ -		$ 36,250.00		$ 36,250.00	
	1724 PEARL ST.	PARCEL #4273022902	3/11/1977			0.15	$ -		$ 54,058.00		$ 54,058.00	
	1734 PEARL ST.	PARCEL #4273022903	4/12/1977			0.15	$ -		$ 50,930.00		$ 50,930.00	
	1744 PEARL ST.	PARCEL #4273022904	10/12/1993			0.15	$ -		$ 156,269.00		$ 156,269.00	
	1738 PEARL ST.	PARCEL #4273022905	10/3/2003			0.15	$ -		$ 542,491.00		$ 542,491.00	
	PARKING LOT 5 ON PEARL ST	PARCEL 4273-021-901	1981			1.06	$ -		$ 125,000.00		$ 125,000.00	
	1900/1702 PICO BLVD	PARCEL #4273001907	11/18/1974			40.00	$ -		$ 1,199,250.00		$ 1,199,250.00	
	1516 PICO BLVD	PARCEL #4284034007	6/4/2010			0.1100	$ -		$ 1,024,567.08	$ -	$ 1,024,567.00	
	1510 PICO BLVD	PARCEL #4284034015	5/12/2011			0.0228	$ -		$ 2,842,420.00	$ -	$ 2,842,420.00	
	918-926 SANTA MONICA BLVD	PARCEL #4282011052	11/22/2011			0.4017			$ 3,681,010.00	$ 9,085	$ 3,690,895.00	
	EXPOSITION BLVD (BUFFER AREA) - 102660 SQ.FT.	TBD	7/8/2013			2.3567			$ 15,399,000.00		$ 15,399,000.00	
	2015-2033 14th Street, Santa Monica, CA YWCA Santa Monica/ Westside (CA Non-profit) property	TBD	3/31/2017						$ 5,195,038.94		$ 5,195,038.94	$ 88,171,248.94
	1530 Pico Blvd, Santa Monica, CA, 90405	AIN #4284-034-008	4/28/2018			0.1116			$ 5,046,512.00		$ 5,046,512.00	$ 71,217,760.94
	3400 Airport	TBD	11/22/2023						$ 2,194,154.00		$ 2,194,154.00	$ 73,411,914.94 23-24FY
											$ -	$ 73,411,914.94 24-25FY
	Total as of 6-30-2025										$ 73,411,915	

Disposal (Land Swap With Exposition Metro Line Construction Authority)

	2909 EXPOSITION BLVD	PARCEL #4268013907	12/15/2006			2.3538	$ -		$ 16,903,087.34		$ 16,903,087.34

Santa Monica Community College District
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SITE	Bldg Code/Asset No.	Building	Deprn Begin Date	Cost	Depreciable Cost (6/30/2011 Book Value and 11-12 Acq)	Original Useful Life (in years)	Revised Useful Life (in years)		Remaining Life (in years as of 7/1/2011)	Depr. Rate	Deprec. Expense Per Year	6/30/25 No. of Years Depreciated	6/30/2024 Book Value	2024-2025 Depreciation Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
(5) 1714 Pearl Street	116	Campus Police/Annex	1/1/1977	17,345	$ -	50	53		-	0.000	$ -	48.5	$ -	$ -	$ 17,345	$ -
1714 Pearl Street	116A	Campus Police/Annex	1/1/1977	-	$ -	50	53		-	0.000	$ -	48.5	$ -	$ -	$ -	$ -
1714 Pearl Street		116 Campus Police/Car Shelter	1/1/1975		$					0.000	$		$	$	$	$
1714 Pearl Street		Campus Police/Restroom	1/1/1975		$ -					0.000	$ -	-	$ -	$ -	$ -	$ -
1714 Pearl Street		TOTAL SITE		17,345	$ -						$ -		$ -	$ -	$ 17,345	$ -
(2) 1718 Pearl Street	122	114 Campus Police	1/1/1977	12,760	$ -	50	53			0.000	$ -	48.5	$ -	$ -	$ 12,760	$ -
1718 Pearl Street		114 Campus Police	1/1/1975		$					0.000	$		$	$	$	$
1718 Pearl Street		TOTAL SITE		12,760	$ -						$ -		$ -	$ -	$ 12,760	$ -
(3) 1724 Pearl Street		20 ISC West/Admissions	1/1/2002	15,942	$ -	50	53		50.0	0.020	$ -	23.5	$ -	$ -	$ 15,942	$ -
1724 Pearl Street		13 ISC West/Utility Shed	1/1/1975		$					0.000	$		$	$	$	$
1724 Pearl Street		11 ISC West/Storage	1/1/1975		$ -					0.000	$ -	-	$ -	$ -	$ -	$ -
1724 Pearl Street		12 ISC West/Cargo Container	1/1/1975		$					0.000	$		$	$	$	$
1724 Pearl Street		13 ISC West/Cargo Container	1/1/1975		$					0.000	$		$	$	$	$
1724 Pearl Street		TOTAL SITE		15,942	$ -						$ -		$ -	$ -	$ 15,942	$ -
(6) 1734 Pearl Street	159-6500C32080010	37 ISC East	1/1/1975	20,062	$ -	50	53			0.000	$ -	50.0	$ -	$ -	$ 20,062	$ -
1734 Pearl Street		38 ISC East	1/1/1975		$					0.000	$		$	$	$	$
1734 Pearl Street		TOTAL SITE		20,062	$ -						$ -		$ -	$ -	$ 20,062	$ -
(6) 1730 Pearl Street		Building 130 (Single pool equipment enclosure)	1/1/1944	182,043	$					0.000	$		$	$	$ 182,043	$
1730 Pearl Street		TOTAL SITE		182,043	$ -						$ -		$ -	$ -	$ 182,043	$ -
(7) 1744 Pearl Street		35 Horticulture Center	1/1/1975	42,731	$					0.000	$		$	$	$ 42,731	$
1744 Pearl Street		34 Horticulture Center/Patio	1/1/1975		$					0.000	$		$	$	$	$
1744 Pearl Street		36 Horticulture Center/Storage	1/1/1975		$ -					0.000	$ -	-	$ -	$ -	$ -	$ -
1744 Pearl Street		38 Horticulture Center/Garage	1/1/1975		$					0.000	$		$	$	$	$
1744 Pearl Street		TOTAL SITE		42,731	$ -						$ -		$ -	$ -	$ 42,731	$ -
1826-1826 1/2 Pearl Street	no info	38 Residence Over Garage	1/1/1950		$					0.000	$		$	$	$	$
1826-1826 1/2 Pearl Street		TOTAL SITE		-	$ -						$ -		$ -	$ -	$ -	$ -
1827-1827 1/2 Pearl Street	no info	34 Two-Plex residence	1/1/1950		$					0.000	$		$	$	$	$
1827-1827 1/2 Pearl Street		TOTAL SITE		-	$ -						$ -		$ -	$ -	$ -	$ -
(1) 2714 Pico Bl	117	Administration	1/1/1993	1,957,070	1,957,070	33	50		50	0.020	$ 39,141	27.5	$ 919,326	$ 39,141	$ 1,076,383	$ 880,687
2714 Pico B	Capitalized interest	COPS - 1999 Refunding Issued	7/1/1996	59,456	59,456	40	41		40	0.026	$ 2,386	29.0	$ 78,669	$ 2,386	$ 66,207	$ 26,793
2714 Pico B	Capitalized interest	COPS - 1999 Refunding Issued	7/1/1997	111,481	111,461	40	41		40	0.026	$ 2,797	28.0	$ 38,229	$ 2,797	$ 76,356	$ 33,435
2714 Pico B	Capitalized interest	COPS - 1999 Refunding Issued	7/1/1998	141,470	141,470	40	41		40	0.026	$ 4,537	27.0	$ 49,617	$ 2,537	$ 95,499	$ 46,548
2714 Pico B	Capitalized interest	COPS - 1999 Refunding Issued	7/1/1999	143,493	143,493	40	41		40	0.026	$ 3,737	26.0	$ 56,063	$ 3,737	$ 97,168	$ 52,325
2714 Pico B	Capitalized interest	COPS - 1999 Refunding Issued	7/1/2000	158,315	153,215	40	41		40	0.026	$ 4,058	25.0	$ 63,326	$ 3,958	$ 98,348	$ 59,367
2714 Pico B	Capitalized interest	COPS - 1999 Refunding Issued	7/1/2001	158,178	154,178	40	41		40	0.026	$ 3,309	24.0	$ 67,664	$ 3,170	$ 98,504	$ 61,170
		TOTAL SITE		2,772,452	$ 1,957,070						$ 59,526		$ 1,221,247	$ 59,525	$ 1,610,730	$ 1,161,722
2300 Airport Avenue	Lease renewed to 2025	Annex/Hangar	0		$					0.000	$		$	$	$	$
2300 Airport Avenue	Lease renewed to 2025	Annex/Storage Shed	0		$ -					0.000	$ -	-	$ -	$ -	$ -	$ -
2300 Airport Avenue	Lease renewed to 2025	Annex/Grounds	0		$					0.000	$		$	$	$	$ -
		TOTAL SITE		-	$ -						$ -		$ -	$ -	$ -	$ -
3171 S Bundy Dr #4		West Building	1/1/1980		$ -					0.000	$ -	-	$	$ -	$	$ -
3171 S Bundy Dr #4	188	Bundy Buildings	1/1/2001	4,300,000	$ 3,397,110	50	50		39.5	0.025	$ 86,003	24.5	$ 2,278,576	$ 86,003	$ 2,107,427	$ 2,192,573
		TOTAL SITE		4,300,000	$ 3,397,116						$ 86,003		$ 2,278,576	$ 86,003	$ 2,107,427	$ 2,192,573

Santa Monica Community College District
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SITE	Bldg Code/Asset No.	Building	Deprn Begin Date	Cost	Depreciable Cost (6/30/2011 Book Value and 11-12 Acq)	Original Useful Life (in years)	Revised Useful Life Useful Life (in years)	Remaining Life (in years as of 7/1/2011)	Depr. Rate	Deprec. Expense Per Year	6/30/25 No. of Years Depreciated	6/30/2024 Book Value	2024-2025 Depreciation Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
1227 2nd Street	169-6500C32080082	Emeritus College	7/1/2003	6,924,223	5,746,367	50	63	41.5	0.024	138,466	22.5	3,944,691	138,466	3,116,699	3,807,224
1227 2nd Street	169-6500C32080086	Emeritus College-Remodeling	7/1/2003	126,784	105,234	50	63	41.5	0.024	2,536	22.5	73,253	2,536	57,367	69,717
		TOTAL SITE		7,051,007	5,851,601					141,002		4,017,944	141,002	3,174,066	3,876,941
360 Stewart Street	510	Academy of Entertainment ar	7/1/1993	5,920,012	5,639,013	30	63	50.0	0.020	110,780	29.50	2,563,358	110,780	3,503,720	2,424,593
360 Stewart Street		Shade Shelter	0		-				0.000	-	-	-	-	-	-
360 Stewart Street		Vending Shed	0		-				0.000						
360 Stewart Street		Guard House	0		-				0.000	-	-	-	-	-	-
360 Stewart Street	Capitalized Interest	COPS - 1997 issued 2/1/97 - 199	7/1/1997	360,301	360,301	40	40	40	0.025	9,000	28.0	117,972	9,000	251,725	100,028
360 Stewart Street	Capitalized Interest	COPS - 1997 issued 2/1/97 - 199	7/1/1998	304,784	304,784	40	40	40	0.026	7,619	27.0	106,536	7,619	205,798	98,986
360 Stewart Street	Capitalized Interest	COPS - 1997 issued 2/1/97 - 200	7/1/1999	482,040	482,040	40	40	40	0.025	12,051	26.0	180,633	12,051	312,460	169,582
360 Stewart Street	Capitalized Interest	COPS - 1997 issued 2/1/97 - 200	7/1/2000	540,210	540,210	40	40	40	0.025	13,505	25.0	215,971	13,505	337,741	202,139
360 Stewart Street	Capitalized Interest	COPS - 1997 issued 2/1/97 - 200	7/1/2001	597,884	597,884	40	40	40	0.026	14,947	24.0	253,976	14,947	358,853	239,031
360 Stewart Street		TOTAL SITE		8,226,215	8,226,215					175,965		3,428,495	175,965	4,873,686	3,252,530
1310 11th Street		Madison Campus	0		-				0.000	-	-	-	-	-	-
1310 11th Street	169-6500C32080040	Madison Campus Repairs	7/1/2002	300,510	138,151	50	23	10.5	0.096	13,326	23.5	-	-	600,510	-
1310 11th Street	169-6500C32080016	ADA Madison	7/1/2002	108,321	153,925	50	23	10.5	0.096	4,074	23.5	-	-	108,321	-
1310 11th Street		Campus Guard House	0		-				0.000	-	-	-	-	-	-
1310 11th Street	capitalized interest	Prop T - 1992 Election 11/3/92 - S	7/1/2001	114,307	72,884	40	41	10.5	0.096	2,608	26.0	30,012	2,608	67,302	389,000
1310 11th Street	capitalized interest	Prop T - 1992 Election 11/3/92 - S	7/1/2001	220,154	57,782	40	41	10.5	0.096	5,504	24.0	58,536	5,504	132,363	88,091
1310 11th Street	capitalized interest	Prop T - 1992 Election 11/3/92 - S	7/1/2003	154,980	32,813	40	41	10.5	0.096	3,126	22.0	38,396	3,126	66,744	88,241
1310 11th Street		TOTAL SITE		1,236,307	766,367					71,939		192,044	11,237	1,055,500	180,807
1900 Pico Blvd	169-6500C32080060	Administration Roof	7/1/2002	151,706	79,656	20	23	10.5	0.096	7,586	20.0	-	-	151,706	-
1900 Pico Blvd	100	7 Art Complex	7/1/1951	100,060		50	23		0.000		50.0	-	-	100,060	-
1900 Pico Blvd		8 Art Complex Storage shed	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd	169-6500C32080017	Art Annex	7/1/2002	160,278	132,280	50	23	10.5	0.096	12,596	23.5	-	-	160,278	-
1900 Pico Blvd	169-6500C32080073A	Art Bldg Roof	7/1/2003	73,796	41,864	20	23	11.5	0.087	3,640	20.0	-	-	73,796	-
1900 Pico Blvd	169-6500C32080063	Art Gap	7/1/2002	456,827	355,643	50	23	10.5	0.096	33,867	23.5	-	-	430,927	-
1900 Pico Blvd	169-6500C32080067	Art North Wing	7/1/2003	266,320	220,223	50	23	11.5	0.087	9,150	22.5	-	-	266,320	-
1900 Pico Blvd	169-6500C32080068	Art North Wing	7/1/2003	663,368	550,614	50	23	11.5	0.087	47,878	22.5	-	-	663,368	-
1900 Pico Blvd	169-6500C32080079	Art North Wing Haz Sub 99/00	7/1/2003	121,062	100,224	50	23	11.5	0.087	3,976	22.5	-	-	121,062	-
1900 Pico Blvd	169-6500C32080069	Art South Wing	7/1/2003	67,354	55,908	50	23	11.5	0.087	4,861	22.5	-	-	67,354	-
1900 Pico Blvd	169-6500C32080071a	Art South Wing Haz Sub	7/1/2003	122,180	101,420	50	23	11.5	0.087	3,020	22.5	-	-	122,180	-
1900 Pico Blvd	169-6500C32080074	Digital Art Studio	7/1/2003	116,324	93,001	50	23	11.5	0.087	3,417	22.5	-	-	116,324	-
1900 Pico Blvd	106	11 ESL Building	7/1/1985	399,040	159,252	50	53	-	0.000	-	40.5	-	-	399,040	-
1900 Pico Blvd	106	12 Building Business Center	7/1/1980	2,071,112	1,030,130	50	63	10.5	0.051	57,496	15.5	318,072	57,486	2,816,508	350,608
1900 Pico Blvd	169-6500C32080075a	Bus Bldg Sewer Line	7/1/2003	146,297	85,958	20	23	11.5	0.087	7,496	20.0	-	-	146,297	-
1900 Pico Blvd	107	13 Greenhouse	7/1/1977	31,259	1,687	50	50	-	0.000	-	48.5	-	-	31,259	-
1900 Pico Blvd	108	14 Gymnasium Pavilion	7/1/1959	776,207	-	50	63	50.0	0.020	-	50.0	-	-	776,207	-
1900 Pico Blvd	108A	15 PE Field Grandstand/Pavilion	7/1/1959	41,780	-	50	63	50.0	0.020	-	50.0	-	-	41,780	-
1900 Pico Blvd	169-6500C32080070	Gym 98/99 Haz Sub	7/1/2003	41,190	33,808	50	23	11.5	0.087	3,190	22.5	-	-	41,190	-
1900 Pico Blvd	169-6500C32080048	Gym Boiler Heater	7/1/2002	404,304	212,287	20	23	10.5	0.096	20,216	20.0	-	-	404,304	-
1900 Pico Blvd	169-6500C32080013	Gym Roof	7/1/2002	215,431	113,118	20	23	10.5	0.096	10,772	20.0	-	-	215,431	-
1900 Pico Blvd	109	53 Library & Media Center	7/1/1982	5,047,800	2,089,281	50	63	20.5	0.049	100,941	43.5	757,046	100,941	4,391,463	656,337
1900 Pico Blvd	169-6500C32080012	Media Center	7/1/2002	160,033	129,631	50	23	10.5	0.096	3,046	23.5	-	-	160,033	-
1900 Pico Blvd	169-6500C32080070	Library Addition	7/1/2003	14,124,184	11,723,440	50	63	41.5	0.024	282,492	22.5	8,051,031	282,493	3,366,323	7,760,541
1900 Pico Blvd	169-6500C32080069	Library Addition	7/1/2003	1,167,593	630,625	50	63	41.5	0.024	23,152	22.5	559,848	23,152	530,886	636,696
1900 Pico Blvd	169-6500C32080091	Library Addition	7/1/2003	1,370,096	1,137,217	50	63	41.5	0.024	27,400	22.5	780,970	27,400	616,521	753,575
1900 Pico Blvd	169-6500C32080069	Library Gap	7/1/2003	874,896	530,184	50	63	41.5	0.024	13,499	22.5	384,706	13,499	303,687	371,213
1900 Pico Blvd	169-6500C32080081	Library temporary	7/1/2003	1,301,182	1,131,463	50	63	41.5	0.024	27,286	22.5	780,458	27,286	613,114	764,173
1900 Pico Blvd - Library Addition	capitalized interest	Prop T - 1992 Election 11/3/92 - S	7/1/1999	906,610	893,610	40	41	40.0	0.026	22,136	26.0	352,430	22,136	576,295	310,315
1900 Pico Blvd - Library Addition	capitalized interest	Prop T - 1992 Election 11/3/92 - S	7/1/2001	1,871,309	1,871,309	40	41	40.0	0.026	46,783	24.0	795,316	46,783	1,122,797	748,532
1900 Pico Blvd - Library Addition	capitalized interest	Prop T - 1992 Election 11/3/92 - S	7/1/2003	1,062,394	1,062,394	40	41	40.0	0.026	26,559	22.0	504,629	26,559	584,314	478,070

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1900 Pico Blvd	117A	45 Library Village 1/2-RLC	7/1/1994	107,280	68,723	50	23	2.5	0.400	27,889	31.5	-	-	107,280	-
1900 Pico Blvd	117B	46 Library Village 3/4-RLC	7/1/1994	86,522	56,297	50	23	2.5	0.400	22,519	31.5	-	-	86,522	-
1900 Pico Blvd	117C	47 Library Village 7/8-RLC	7/1/1994	163,440	106,228	50	23	2.5	0.400	42,489	31.5	-	-	163,440	-
1900 Pico Blvd	117D	48 Library Village 9/10,11/12	7/1/1994	164,376	106,831	50	23	2.5	0.400	42,732	31.5	-	-	164,376	-
1900 Pico Blvd	117E	49 Library Village 13-14/15,16	7/1/1994	164,376	106,831	50	23	2.5	0.400	42,732	31.5	-	-	164,376	-
1900 Pico Blvd	117F	50 Library Village 33-38-RLC	7/1/1994	459,426	298,591	50	23	2.5	0.400	119,436	31.5	-	-	459,428	-
1900 Pico Blvd	117G	51 Library Village 26-31-RLC	7/1/1994	421,371	273,858	50	23	2.5	0.400	109,543	31.5	-	-	421,371	-
1900 Pico Blvd	117H	52 Library Village 20-25-RLC	7/1/1994	421,371	273,856	50	23	2.5	0.400	109,543	31.5	-	-	421,371	-
1900 Pico Blvd	117I	53 Library Village Restroom-R	7/1/1994	40,221	28,140	50	23	2.5	0.400	10,456	31.5	-	-	40,221	-
1900 Pico Blvd		55 Cargo Container	0						0.000						
1900 Pico Blvd	118	56 Stadium-Maintenance Shop	7/1/1947	61,055	-	50	23		0.000	-	50.0	-	-	61,055	-
1900 Pico Blvd		57 Storage Shed	7/1/1947						0.000	-					
1900 Pico Blvd		58 Material Shelter	7/1/1947						0.000	-	-			-	
1900 Pico Blvd		59 Storage Shed	0		-				0.000					-	
1900 Pico Blvd	118C	60 Stadium Grandstand/Press B	7/1/1947	100,141		50	23		0.000		50.0	-	-	100,141	
1900 Pico Blvd	118E	61 Facilities Services	7/1/1995	120,326	53,655	50	23	-	0.000		40.5	-	-	120,358	-
1900 Pico Blvd		63 Ticket Booth North	0						0.000						
1900 Pico Blvd	116	64 Facilities Administration	7/1/1985	26,917	13,781	50	53	-	0.000	-	40.5	-	-	26,917	-
1900 Pico Blvd	113	65 Paint Shop	7/1/1985	46,267	21,276	50	53	-	0.000	-	40.5	-	-	46,267	-
1900 Pico Blvd	110B	66 Maintenance Material Shed	7/1/1997	11,767	9,247	50	23	5.5	0.182	1,616	28.5	-	-	11,767	-
1900 Pico Blvd		67 Football Field Scoreboard	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd		72 Cargo Container	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd		73 Cargo Container	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd		81 Cargo Container	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd	119-0000240074	82 Student Activities	7/1/1950	586,379	-	50	50	50.0	0.020	-	50.0	-	-	586,379	-
1900 Pico Blvd	169-6500C32080077	Student Activities Haz Sub	7/1/2003	14,429	11,974	50	50	11.5	0.087	1,041	22.5	-	-	14,429	-
1900 Pico Blvd	119-0000240075	83 Cafeteria/Bookstore	7/1/1950	219,458	-	50	50	-	0.000	-	50.0	-	-	219,458	-
1900 Pico Blvd	119-044614	84 Storage Trailer	7/1/1998	9,661	3,139	20	23	6.5	0.154	483	20.0	-	-	9,661	-
1900 Pico Blvd	119-044621	85 Storage Trailer	7/1/1998	9,661	3,139	20	23	6.5	0.154	483	20.0	-	-	9,661	-
1900 Pico Blvd		86 Office Trailer	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd	119B	87 Cargo Container	7/1/1985	17,302	5,647	50	23		0.000		40.5	-	-	17,302	-
1900 Pico Blvd	119C	88 Cargo Container	7/1/1985	13,191	5,200	50	53	-	0.000	-	40.5	-	-	13,191	-
1900 Pico Blvd		89 Cargo Container	0						0.000						
1900 Pico Blvd	119D	91 Cargo Container	7/1/1985	13,164	6,167	50	50	-	0.000	-	40.5	-	-	13,164	-
1900 Pico Blvd	120	91 Science Center-West Wing	7/1/1999	10,336,263	7,751,614	50	63	37.5	0.027	206,716	26.5	5,064,530	206,718	5,478,401	4,857,812
1900 Pico Blvd	120A	92 Science Center Elevator T	7/1/1999	76,048	59,005	50	63	37.5	0.027	1,517	26.5	37,181	1,517	40,202	35,647
1900 Pico Blvd	120B-9809240085	93 Science Center-Stairwell To	7/1/1999	110,118	82,596	50	63	37.5	0.027	2,202	26.5	53,959	2,202	58,361	51,757
1900 Pico Blvd	120B-9809240086	Science Center - Stairwell Towe	7/1/1999	110,118	82,588	50	63	37.5	0.027	2,202	26.5	53,959	2,202	58,361	51,757
1900 Pico Blvd	120C	94 Science Center-East Wing	7/1/1999	4,116,775	3,037,180	50	63	37.5	0.027	82,302	26.5	2,017,152	82,302	2,181,955	1,934,820
1900 Pico Blvd	120D	95 Science Center-Courtyard/A	7/1/1999	288,066	213,041	50	63	37.5	0.027	5,731	26.5	141,148	5,731	152,679	135,387
1900 Pico Blvd - Science Center	capitalized interest	Prop T - 1992 Election 11/3/92 - S	7/1/1999	52,151	52,151	40	40	40.0	0.026	1,001	26.0	13,557	1,004	32,901	10,250
1900 Pico Blvd - Science Center	capitalized interest	Prop T - 1992 Election 11/3/92 - S	7/1/2001	110,077	110,077	40	40	40.0	0.026	2,752	24.0	46,782	2,752	66,047	44,030
1900 Pico Blvd - Science Center	capitalized interest	Prop T - 1992 Election 11/3/92 - S	7/1/2003	62,193	62,193	40	40	40.0	0.025	1,532	22.0	29,806	1,532	31,069	30,124
1900 Pico Blvd	122-9809240069	96 Technology NW	7/1/1939	3,180,807	477,510	50	63	7.5	0.133	63,686	60.0	-	-	3,180,807	-
1900 Pico Blvd	122-9809240051	Technology Bldg	7/1/1989	46,840	6,846	50	63	7.5	0.133	912	60.0	-	-	46,840	-
1900 Pico Blvd	122-9809240082	Technology Bldg	7/1/1989	40,946	7,341	50	63	7.5	0.130	976	60.0	-	-	40,918	-
1900 Pico Blvd	169-6500C32080077A	Tech Bldg Chilled Water 99/00	7/1/2003	308,434	177,946	20	23	11.5	0.087	15,474	20.0	-	-	308,434	-
1900 Pico Blvd		100 Cargo Container	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd	122E	101 Paint Booth	7/1/1985	19,350	9,295	50	53	-	0.000	-	40.5	-	-	19,350	-
1900 Pico Blvd		118 Bus Stop Shelter	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd		120 Cargo Container/Lot 2	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd		121 Cargo Container/Lot 2	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd		122 Guard House/Parking Lot	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd		123 Satellite Dish/PE Building	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd		124 Clock Tower	0		-				0.000	-	-	-	-	-	-
1900 Pico Blvd		125 Guard House/Lot 1 and E	7/1/1981		-				0.000	-	-	-	-	-	-
1900 Pico Blvd	1707	126 Parking Garage C	7/1/1983	5,508,709	3,473,664	50	23	1.5	0.667	2,315,776	20.0	-	-	5,508,709	-
1900 Pico Blvd	1708	127 Parking Garage A	7/1/1983	4,702,175	2,924,770	50	23	1.5	0.667	1,949,802	20.0	-	-	4,702,175	-
1900 Pico Blvd	169-6500C32080032	Parking Garage	7/1/2003	1,690,941	1,373,328	50	23	11.5	0.087	119,158	22.5	-	-	1,690,941	-
1900 Pico Blvd	169-6500C32080036	Parking Garage Cap	7/1/2003	201,150	200,585	50	23	11.5	0.087	20,280	22.5	-	-	201,150	-

Santa Monica Community College District
2024-2025 Depreciation of Fixed Assets
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SITE	Bldg Code/Asset No.	Building	Deprn Begin Date	Cost	Depreciable Cost (6/30/2011 Book Value and 11-12 Acq)	Original Useful Life (in years)	Revised Useful Life Useful Life (in years)	Remaining Life (in years as of 7/1/2011)	Depr. Rate	Deprec. Expense Per Year	6/30/25 No. of Years Depreciated	6/30/2024 Book Value	2024-2025 Depreciation Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
1900 Pico Blvd-Parking Structure C	199-5500032080364	Parking Structure "C"	7/1/2003	4,137,480	$ 3,434,222	50	23	11.5	0.082	$ 298,626	22.5	$ -	$ -	$ 4,137,480	$ -
1900 Pico Blvd-Parking Structure C	capitalized interest	COPS - 1999 Refunding issued 2	7/1/1998	406,947	$ 406,941	40	40	40.0	0.026	$ 10,174	28.0	$ 122,078	$ 10,174	$ 295,036	$ 111,935
1900 Pico Blvd-Parking Structure C	capitalized interest	COPS - 1999 Refunding issued 2	7/1/1997	475,177	$ 475,177	40	40	40.0	0.025	$ 11,879	28.0	$ 154,436	$ 11,879	$ 332,571	$ 142,556
1900 Pico Blvd-Parking Structure C	capitalized interest	COPS - 1999 Refunding issued 2	7/1/1998	603,146	$ 603,146	40	40	40.0	0.026	$ 15,079	27.0	$ 211,036	$ 15,079	$ 407,126	$ 196,020
1900 Pico Blvd-Parking Structure C	capitalized interest	COPS - 1999 Refunding issued 2	7/1/1999	637,310	$ 637,310	40	40	40.0	0.025	$ 15,933	26.0	$ 239,910	$ 15,933	$ 414,263	$ 223,057
1900 Pico Blvd-Parking Structure C	capitalized interest	COPS - 1999 Refunding issued 2	7/1/2000	674,827	$ 674,821	40	40	40.0	0.025	$ 16,873	25.0	$ 269,968	$ 16,873	$ 421,906	$ 253,135
1900 Pico Blvd-Parking Structure C	capitalized interest	COPS - 1999 Refunding issued 2	7/1/2001	676,505	$ 673,605	40	40	40.0	0.025	$ 16,935	24.0	$ 288,400	$ 16,936	$ 407,162	$ 271,413
1900 Pico Blvd		28 Starbucks Coffee Hut			$ -				0.000	$ -	-	$ -	$ -	$ -	$ -
1900 Pico Blvd		29 Bus Stop Shelter			$ -				0.000	$ -		$ -	$ -	$ -	$ -
1900 Pico Blvd		30 Bus Stop Shelter			$				0.000	$		$ -	$ -	$ -	$ -
1900 Pico Blvd		36 Office Trailer	7/1/2001		$ -				0.000	$ -	-	$ -	$ -	$ -	$ -
1900 Pico Blvd	199-5500032080041	Electric Feeder	7/1/2002	160,919	$ 112,019	30	23	10.5	0.095	$ 10,680	23.5	$ -	$ -	$ 160,919	$ -
1900 Pico Blvd	199-5500032080045	Fire Alarm	7/1/2002	327,841	$ 203,155	25	23	10.5	0.095	$ 19,348	23.5	$ -	$ -	$ 327,341	$ -
1900 Pico Blvd	199-5500032080030	Fire Alarm Upgrade	7/1/2003	12,305	$ 9,165	25	23	11.5	0.087	$ 797	22.5	$ -	$ -	$ 12,305	$ -
1900 Pico Blvd	1NA-9906260020	Group of Asphalt Paving	7/1/1970	36,270	$	20	23		0.000	$	20.0	$ -	$ -	$ 36,270	$ -
1900 Pico Blvd	540-9906260038	Group of Asphalt Paving	7/1/1998	37,959	$ 3,633	20	23	4.5	0.222	$ -	20.0	$ -	$ -	$ 37,959	$ -
1900 Pico Blvd	1NA-9906260023	Group of Chain link Fencing	7/1/1970	11,205	$	20	23		0.000	$	20.0	$ -	$ -	$ 11,205	$ -
1900 Pico Blvd	540-9906260014	Group of Chain link Fencing	7/1/1998	5,869	$ 1,279	20	23	4.5	0.222	$ -	20.0	$ -	$ -	$ 5,869	$ -
1900 Pico Blvd	1NA-9906260021	Group of Concrete Curbing	7/1/1970	19,424	$ -	20	23	-	0.000	$ -	20.0	$ -	$ -	$ 19,424	$ -
1900 Pico Blvd	540-9906260011	Group of Concrete Curbing	7/1/1999	7,071	$ 2,550	20	23	6.5	0.154	$ 390	20.0	$ -	$ -	$ 7,071	$ -
1900 Pico Blvd	1NA-9906260022	Group of Concrete Paving	7/1/1970	164,866	$ -	20	23	-	0.000	$ -	20.0	$ -	$ -	$ 164,866	$ -
1900 Pico Blvd	540-9906260013	Group of Concrete Paving	7/1/1998	16,581	$ 5,391	20	23	6.5	0.154	$ 829	20.0	$ -	$ -	$ 16,581	$ -
1900 Pico Blvd	540-9906260017	Group of Outdoor Lighting	7/1/1998	12,877	$ 2,850	20	23	4.5	0.222	$ -	20.0	$ -	$ -	$ 12,877	$ -
1900 Pico Blvd	1NA-9906260031	Group of Pipe Railing	7/1/1970	11,347	$ -	20	23	-	0.000	$ -	20.0	$ -	$ -	$ 11,347	$ -
1900 Pico Blvd	1NA-9906260024	Group of Retaining Wall	7/1/1970	30,052	$ -	20	23	-	0.000	$ -	20.0	$ -	$ -	$ 30,052	$ -
1900 Pico Blvd	540-9906260012	Group of Retaining Wall	7/1/1998	9,287	$ 2,089	20	23	4.5	0.222	$ 464	20.0	$ -	$ -	$ 9,287	$ -
1900 Pico Blvd	540-9906260015	Group of Sitework Paving	7/1/1998	36,513	$ 8,167	20	23	4.5	0.222	$ 1,824	20.0	$ -	$ -	$ 36,513	$ -
1900 Pico Blvd		Institutional Research	7/1/1977	78,000	$ 24,482	50	23	-	0.000	$ -	48.5	$ -	$ -	$ 78,000	$ -
1900 Pico Blvd	1KC-HWAB-16700-000	KCRW Building	7/1/2003	395,000	$ 284,330	50	23	10.5	0.154	$ 44,360	22.5	$ -	$ -	$ 395,000	$ -
1900 Pico Blvd	199-5500032080052	Science Gap	7/1/2002	308,858	$ 736,098	50	23	10.5	0.095	$ 70,095	23.5	$ -	$ -	$ 308,858	$ -
1900 Pico Blvd	199-5500032080075A	Sewer Line 89/00	7/1/2003	200,926	$ 120,147	20	23	11.5	0.087	$ 3,440	20.0	$ -	$ -	$ 200,926	$ -
1900 Pico Blvd	199-5500032080040	Student Affairs	7/1/2003	466,268	$ 387,016	50	23	11.5	0.087	$ 33,603	22.5	$ -	$ -	$ 466,268	$ -
1900 Pico Blvd	199-5500032080068	Student Center Roof	7/1/2003	397,072	$ 229,544	20	23	11.5	0.087	$ 9,856	20.0	$ -	$ -	$ 397,072	$ -
1900 Pico Blvd	199-5500032080039	Student Services Temp	7/1/2003	500,393	$ 453,124	50	23	11.5	0.087	$ 46,066	22.5	$ -	$ -	$ 500,393	$ -
1900 Pico Blvd	199-5500032080024	System,Security	7/1/2002	26,725	$ 13,571	25	23	10.5	0.095	$ 1,576	23.5	$ -	$ -	$ 26,725	$ -
1900 Pico Blvd	199-5500032080025	System,Security	7/1/2002	49,427	$ 30,647	25	23	10.5	0.095	$ 2,918	23.5	$ -	$ -	$ 49,427	$ -
1900 Pico Blvd	199-5500032080028	System,Security	7/1/2002	26,341	$ 16,705	25	23	10.5	0.095	$ 1,591	23.5	$ -	$ -	$ 26,341	$ -
1900 Pico Blvd	199-5500032080074A	West Campus 89/00	7/1/2003	233,752	$ 134,423	20	23	11.5	0.087	$ 11,609	20.0	$ -	$ -	$ 233,752	$ -
1900 Pico Blvd	199-5500032080060	West Campus Storm Drain	7/1/2003	115,700	$ 33,595	20	23	11.5	0.087	$ 5,706	20.0	$ -	$ -	$ 115,700	$ -
		TOTAL SITE		$ 61,444,275	$ 56,538,052					$ 8,878,985		$ 22,111,527	$ 1,021,096	$ 60,353,847	$ 21,090,429
1110 Pico Bl		Vacant Property	7/1/1975		$				0.000	$ -		$ -	$ -	$ -	$ -
14th and Pico	capitalized interest	Measure ...	7/1/2004	6,115	$ 1,760	40	40	11.5	0.087	$ 153	21.5	$ 2,980	$ 153	$ 3,268	$ 2,827
		TOTAL SITE		6,115	$ -					$ 153		$ 2,980	$ 153	$ 3,288	$ 2,827
		Total 02-03		105,307,244.28	$ 77,133,895					$ 7,413,574		$ 33,252,813	$ 1,494,984	$ 73,549,416	$ 31,757,829
FY 03-04 ADDITIONS															
Student Services Food Court		Student Services Food Court	7/1/2004	74,844	$ 72,606	50	23	12.5	0.080	$ 1,008	21.5	$ -	$ -	$ 74,844	$ -
Parking Structure C		Parking Structure C	7/1/2004	136,700	$ 117,880	50	23	12.5	0.080	$ 9,430	21.5	$ -	$ -	$ 136,700	$ -
Auto Dreascher Hall E3		Auto Dreascher Hall E3	7/1/2004	63,716	$ 44,202	50	23	12.5	0.080	$ 3,850	21.5	$ -	$ -	$ 63,716	$ -
Airport ABR		Airport ABR	7/1/2004	185,253	$ 157,445	50	23	12.5	0.080	$ 12,596	21.5	$ -	$ -	$ 185,253	$ -
Library		Library	7/1/2004	1,444,944	$ 1,223,045	50	53	42.5	0.021	$ 23,096	21.5	$ 353,410	$ 20,095	$ 621,728	$ 823,615
Library Gap		Library Gap	7/1/2004	4,344,505	$ 4,037,512	50	53	42.5	0.024	$ 94,878	21.5	$ 2,799,848	$ 94,378	$ 2,040,433	$ 2,704,070
1738 Pearl St		1738 Pearl St	7/1/2004	112,361	$ 95,612	50	23	12.5	0.080	$ 7,649	21.5	$ -	$ -	$ 112,361	$ -
1738 Pearl St	capitalized interest	Measure ...	7/1/2004	3,980	$ 3,980	40	40	40.0	0.025	$ 99	21.5	$ 1,931	$ 99	$ 2,159	$ 1,832

Santa Monica Community College District
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SITE	Bldg Code/Asset No.	Building	Deprn Begin Date	Cost	Depreciable Cost (6/30/2011 Book Value and 11-12 Acq)	Original Useful Life (in years)	Revised Useful Life Useful Life (in years)	Remaining Life (in years as of 7/1/2011)	Depr. Rate	Deprec. Expense Per Year	6/30/25 No. of Years Depreciated	6/30/2024 Book Value	2024-2025 Depreciation Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Campus Perimeter		Campus Perimeter	7/1/2004	187,634	$ 153,469	50	23	12.5	0.080	$ 12,277	21.5	$ -	$ -	$ 187,634	$ -
Emeritus		Emeritus	7/1/2004	6,492	$ 5,517	50	23	12.5	0.080	$ 441	21.5	$ -	$ -	$ 6,492	$ -
Art N Wing		Art N Wing	7/1/2004	6,492	$ 5,517	50	23	12.5	0.080	$ 441	21.5	$ -	$ -	$ 6,492	$ -
Library Village Remodel II		Library Village Remodel II	7/1/2004	1,354,967	$ 1,134,577	50	23	12.5	0.080	$ 90,766	21.5	$ -	$ -	$ 1,354,967	$ -
Library Village Remodel II	capitalized interest	Measure ...	7/1/2004	41,282	$ 41,282	40	40	40.0	0.025	$ 1,032	21.5	$ 20,126	$ 1,032	$ 22,189	$ 19,093
		Total FY03-04 additions		8,278,156	$ 7,042,335					$ 263,643		$ 3,673,364	$ 124,904	$ 4,729,708	$ 3,548,460
FY 04-05 ADDITIONS															
Dreischer Hall HVAC	40.3	Main Campus	7/1/2005	15,584	$ 14,037	50	23	13.5	0.074	$ 1,039	20.5	$ 831	$ 831	$ 15,584	$ -
Parking Structure C	40.3	Main Campus	7/1/2005	42,370	$ 33,165	50	23	13.5	0.074	$ 2,927	20.5	$ 1,414	$ 1,414	$ 42,370	$ -
Auto Dreascher Hall	40.3	Main Campus	7/1/2005	30,700	$ 22,636	50	23	13.5	0.074	$ 1,677	20.5	$ 836	$ 836	$ 30,700	$ -
Library Gap	40.0/42.1	Main Campus	7/1/2005	1,456,767	$ 1,242,080	50	53	43.5	0.023	$ 28,554	20.5	$ 870,879	$ 28,554	$ 585,442	$ 842,325
Bundy Campus	45.2	Bundy Campus	7/1/2005	2,488,213	$ 2,184,811	50	53	43.5	0.023	$ 49,781	20.5	$ 1,517,716	$ 45,781	$ 1,080,256	$ 1,467,957
Campus Perimeter	45.2	Main Campus	7/1/2005	20,800	$ 17,921	50	23	13.5	0.074	$ 1,327	20.5	$ 698	$ 698	$ 20,800	$ -
PE Offices	42.2	Main Campus	7/1/2005	2,788,546	$ 2,432,848	50	53	43.5	0.023	$ 55,926	20.5	$ 1,705,733	$ 55,328	$ 1,146,363	$ 649,655
PE Offices	capitalized interest	Measure ...	7/1/2005	46,235	$ 45,235	40	40	40.0	0.025	$ 1,131	20.5	$ 23,185	$ 1,141	$ 25,184	$ 22,110
Emeritus	45.2	Emeritus College	7/1/2005	161	$ 140	50	23	13.5	0.074	$ 10	20.5	$ 10	$ 10	$ 161	$ -
		Total FY04-05 additions		6,867,999	$ 5,980,672					$ 142,477		$ 4,121,121	$ 136,933	$ 2,895,810	$ 3,982,188
FY 05-06 ADDITIONS															
Chiller	40.3	Science Building	7/1/2006	21,396	$ 19,098	50	23	14.5	0.069	$ 1,313	19.5	$ 1,967	$ 1,313	$ 20,756	$ 656
Hot Water Piping	40.3	Science Building	7/1/2006	5,299	$ 4,710	50	23	14.5	0.069	$ 325	19.5	$ 410	$ 325	$ 5,134	$ 165
Mechanical Systems	40.3	AET	7/1/2006	26,766	$ 23,620	50	23	14.5	0.069	$ 1,643	19.5	$ 2,452	$ 1,643	$ 25,947	$ 819
Emergency Lighting System	40.3	AET	7/1/2006	2,592	$ 2,308	50	23	14.5	0.069	$ 159	19.5	$ 240	$ 159	$ 2,512	$ 81
Rain Gutter Project	40.3	Main Campus	7/1/2006	10,800	$ 9,611	50	23	14.5	0.069	$ 663	19.5	$ 993	$ 663	$ 10,470	$ 330
3rd Floor Chiller	40.3	Main Campus	7/1/2006	8,658	$ 7,705	50	23	14.5	0.069	$ 531	19.5	$ 802	$ 531	$ 8,387	$ 271
Main Campus General Renovations	40.0/41.0	Main Campus	7/1/2006	69,881	$ 61,728	50	23	14.5	0.069	$ 4,257	19.5	$ 6,386	$ 4,257	$ 67,752	$ 2,129
Bundy West Building	45.2	SM Airport Campus West Bu	7/1/2006	20,421,318	$ 18,173,874	50	53	44.5	0.022	$ 403,402	19.5	$ 12,364,649	$ 406,402	$ 7,965,071	$ 12,456,247
Bundy West Building	capitalized interest	SM Airport Campus West Buildin	7/1/2006	311,501	$ 241,504	40	40	40.0	0.025	$ 6,530	19.5	$ 103,556	$ 6,530	$ 186,703	$ 175,010
AET 240	40.3	AET	7/1/2006	187	$ 162	50	23	14.5	0.069	$ 11	19.5	$ 19	$ 11	$ 174	$ 13
LV 16	40.3	Main Campus	7/1/2006	9,810	$ 3,730	50	23	11.5	0.039	$ 602	18.5	$ 901	$ 332	$ 9,500	$ 302
High Tech Center Remodel	40.3	Main Campus	7/1/2006	19,134	$ 17,028	50	23	14.5	0.069	$ 1,174	19.5	$ 1,756	$ 1,174	$ 18,542	$ 592
Student Activities Boiler	40.0/41.3	Main Campus	7/1/2006	247,827	$ 220,553	50	23	14.5	0.069	$ 15,211	18.5	$ 22,810	$ 15,211	$ 240,228	$ 7,599
Literacy Center	42.2	Main Campus	7/1/2003	310,011	$ 200,015	50	23	11.5	0.039	$ 9,510	18.5	$ 29,201	$ 18,510	$ 300,261	$ 9,750
P.E. Offices	42.2	Main Campus	7/1/2006	485	$ 432	50	23	14.5	0.069	$ 30	19.5	$ 42	$ 30	$ 473	$ 12
Emeritus College Facility	42.2	Emeritus College	7/1/2006	1,000	$ 3,580	50	23	11.5	0.038	$ 246	18.5	$ 332	$ 246	$ 5,304	$ 16
Lib Village Remodel	42.2	Main Campus	7/1/2006	159,877	$ 142,104	50	23	14.5	0.069	$ 9,800	19.5	$ 14,704	$ 9,800	$ 154,773	$ 4,904
		Total FY05-06 additions		21,888,317	$ 19,319,685					$ 472,423		$ 13,131,433	$ 472,422	$ 9,007,807	$ 12,659,010
FY 06-07 ADDITIONS															
Infrastructure and Safety - SMCPD Dispatch Power	01.0MC 3/42.2	SMCPD	7/1/2007	340,397	$ 309,743	50	23	15.5	0.065	$ 19,800	18.5	$ 48,931	$ 19,800	$ 310,716	$ 29,681
Douglas Loop Entrance	40.0	Bundy Campus	7/1/2007	12,816	$ 11,490	50	23	15.5	0.065	$ 741	18.5	$ 1,047	$ 741	$ 11,510	$ 1,306
Heating and Airconditioning	Auxiliary	Auxiliary	7/1/2007	17,796	$ 13,193	50	23	15.5	0.065	$ 1,046	18.5	$ 2,808	$ 1,045	$ 16,282	$ 1,514
		Total FY06-07 additions		370,909	$ 337,416					$ 21,769		$ 54,420	$ 21,769	$ 338,158	$ 32,651
FY 07-08 ADDITIONS															
Student Services Bldg	40.0	Main Campus	7/1/2008	244,721	$ 227,677	50	23	16.5	0.06	$ 13,793	17.5	$ 48,236	$ 13,790	$ 210,215	$ 34,478
SM Airport Campus Improvement	45.2	SM Airport Campus	7/1/2008	358,800	$ 314,983	50	23	16.5	0.06	$ 19,089	17.5	$ 66,807	$ 19,089	$ 300,927	$ 47,718
SM Airport Campus Improvement	capitalized interest	Measure ... SM Airport Campus	7/1/2005	86,256	$ 33,250	40	40	40.0	0.025	$ 2,156	20.5	$ 44,212	$ 2,156	$ 44,203	$ 42,053
Douglas Loop Entrance	40.0	Bundy Campus	7/1/2008	57,137	$ 53,134	50	23	16.5	0.06	$ 3,220	17.5	$ 11,274	$ 3,220	$ 49,083	$ 8,054
Shuttle Parking Replacement	45.2	Venzon Lot	7/1/2008	2,023,344	$ 1,884,601	50	23	16.5	0.06	$ 114,036	17.5	$ 399,132	$ 114,036	$ 1,738,247	$ 285,097
Dreascher Hall Admin	42.2	Main Campus	7/1/2008	43,992	$ 40,810	50	23	16.5	0.06	$ 2,479	17.5	$ 8,600	$ 2,479	$ 37,700	$ 6,291
Student Services Admin	42.2	Main Campus	7/1/2008	1,100	$ 1,023	50	23	16.5	0.06	$ 62	17.5	$ 217	$ 62	$ 945	$ 55
Vending Area	Auxiliary	Madison	7/1/2008	9,698	$ 9,058	50	23	16.5	0.06	$ 597	17.5	$ 2,096	$ 597	$ 8,101	$ 1,498
Remodel of Premises	Auxiliary	Main Campus - KCRW	7/1/2008	35,090	$ 33,003	50	23	16.5	0.06	$ 2,020	17.5	$ 7,051	$ 2,020	$ 30,007	$ 5,031

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SITE	Bldg Code/Asset No.	Building	Deprn Begin Date	Cost	Depreciable Cost (6/30/2011 Book Value and 11-12 Acq)	Original Useful Life (in years)	Revised Useful Life Useful Life (in years)		Remaining Life (in years as of 7/1/2011)	Depr. Rate	Deprec. Expense Per Year	6/30/25 No. of Years Depreciated	6/30/2024 Book Value	2024-2025 Depreciation Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Pavilion Electric Upgrade for [illegible]	Auxiliary	Main Campus -- [illegible]	7/1/2008	30,806	24,693	50	53		16.5	[illegible]	1,410	17.5	[illegible]	[illegible]	[illegible]	[illegible]
Conference Room	Auxiliary	Main Campus -- [illegible]	7/1/2008	5,550	3,584	50	23		18.5	0.05	536	17.5	1,806	536	6,202	1,331
Theatre Arts (aka Main Stage)	43.2	Main Campus	7/1/2008	19,275,394	19,150,084	50	53		50.0	0.020	383,402	17.5	12,013,152	383,402	6,196,404	[illegible]
Theatre Arts (aka Main Stage) (12-13 expenses)	43.0 - 7100035	Main Campus	7/1/2008	17,208	17,288	50	53		50.0	0.020	347	17.5	11,736	347	16,577	32,730
Theatre Arts (aka Main Stage)	capitalized interest	Measure	7/1/2008	245,988	245,988	40	41		40.0	0.026	6,154	17.5	132,719	6,150	119,423	[illegible]
Math and Science Addition	42.3-7100090	Main Campus	7/1/2000	300,336	303,336	20	20		20.0	0.050	5,417	17.5	63,916	15,417	288,339	30,498
		Total FY07-08 additions		22,756,996	22,561,146						567,703		13,726,737	567,701	9,597,960	13,159,036
FY 08-09 ADDITIONS																
Restroom Improvements	45.2	Main Campus	7/1/2008	8,717	8,375	50	53		17.5	0.057	479	16.5	2,127	479	7,357	1,154
Pico Promenade Phase 1	45.3	Main Campus	7/1/2008	1,018,006	967,110	50	53		17.5	0.057	55,263	16.5	248,690	55,263	834,582	193,427
Pico Promenade Phase 1	capitalized interest	Measure S	7/1/2009	10,976	10,978	40	40		40.0	0.026	274	16.5	6,728	274	4,523	6,455
SM Airport Campus West Building	40.BA2.2	Bundy Campus	7/1/2008	56,750	53,874	50	50		17.5	0.057	3,087	16.5	13,863	3,087	46,471	10,281
Drescher Hall	Auxiliary	Main Campus	7/1/2009	182,596	180,119	50	53		17.5	0.057	10,292	16.5	46,322	10,292	153,568	36,030
		Total FY08-09 additions		1,286,049	1,220,396						69,388		317,730	69,383	1,038,704	246,347
FY 09-10 ADDITIONS																
Liberal Arts North (Earthquake replacement)	45.2	Main Campus	7/1/2011	12,854,188	12,445,607	50	53		48.5	0.021	257,074	15.5	9,124,356	257,074	3,985,303	8,867,281
Liberal Arts North (Earthquake repl	capitalized interest	Measure J	7/1/2008	86,863	85,863	40	40		40.0	0.026	2,174	18.5	46,742	2,174	42,384	44,558
Liberal Arts South (Earthquake replacement)	42.2	Main Campus	7/1/2010	16,120,786	15,837,178	50	53		48.5	0.021	322,416	15.5	11,445,770	322,416	4,997,420	11,123,354
Liberal Arts South (Earthquake repl	capitalized interest	Measure J	7/1/2009	161,774	161,774	40	40		40.0	0.026	4,044	17.5	85,045	4,044	70,773	81,001
Parking Garage Door	01.3	2714 Pico III (depreciated at remaining life of 2714 Pico)	7/1/2010	15,100	11,609	37	53		18.5	0.054	628	15.5	9,446	628	9,262	2,818
Infra/Safety IT Remodel	45.2	IT Remodel	7/1/2010	610,094	592,240	50	53		18.5	0.054	32,013	15.5	176,071	32,013	467,499	144,158
Infrastructure & Safety	capitalized interest	Measure S	7/1/2009	134,325	134,225	40	40		40.0	0.026	3,356	18.5	82,276	3,356	55,608	78,617
Cafeteria Renovation	Aux	Main Campus	7/1/2010	46,376	44,009	50	53		18.5	0.054	2,379	15.5	13,083	2,379	34,367	10,703
Bookstore Renovation	Aux	Main Campus	7/1/2010	44,886	43,541	50	53		18.5	0.054	2,354	15.5	12,940	2,354	34,302	10,586
Madison Theatre	42.3	Madison	7/1/2010	36,963,156	35,932,159	50	60		50.0	0.020	718,243	15.5	26,523,136	716,249	11,146,267	24,813,892
Madison Theatre (13-14 expenses)	401.8 & 42.3 - 7100012	Madison	7/1/2010	87,000	87,000	50	60		50.0	0.020	1,745	15.5	[illegible]	1,742	22,001	[illegible]
Madison Theatre/Performing Arts	capitalized interest	Measure J	7/1/2009	1,183,877	1,183,877	40	40		40.0	0.026	29,597	18.5	725,124	29,597	498,350	695,527
Music Complex (Renovation)	45.2	Madison	7/1/2010	4,360,778	4,360,778	20	53		20.0	0.050	218,039	15.5	1,199,213	218,039	4,379,304	981,174
Music Complex (Renovation) (13-14 expenses)	43.0 - 7100013	Madison	7/1/2010	2,036	2,038	20	53		20.0	0.050	102	15.5	558	102	1,581	457
Music Complex (Renovation)	capitalized interest	Measure J	7/1/2008	70,548	71,648	40	40		40.0	0.026	1,794	17.5	41,444	1,794	30,353	39,650
		Total FY09-10 additions		73,734,450	70,643,605						1,598,878		49,581,042	1,598,877	24,770,288	48,964,165
FY 10-11 ADDITIONS																
Corsair Field Renovation	45.3	Main Campus	7/1/2011	3,847,303	3,802,882	20	53		20.0	0.050	190,145	14.5	1,258,730	190,145	2,724,351	1,068,641
Corsair Field Renovation	capitalized interest	Measure S	7/1/2009	56,700	56,700	40	40		40.0	0.026	1,418	16.5	34,724	1,418	23,394	33,306
John Adams Field Renovation	42.3	John Adams Middle School	7/1/2011	1,678,698	1,661,870	20	53		20.0	0.050	83,094	14.5	549,403	83,104	1,212,547	466,198
John Adams Field Renovation	capitalized interest	Measure S	7/1/2009	36,725	36,725	40	40		40.0	0.026	916	16.5	22,435	916	15,148	21,577
SMCPD Dispatch Video System	42.5	Main Campus	7/1/2011	22,227	22,005	20	53		20.0	0.050	1,100	14.5	7,275	1,100	16,162	6,175
1516 Pico Blvd - Building	42.4	1516 Pico Blvd (built 1981)	7/1/2011	724,100	715,860	30	60		50.0	0.020	14,337	14.5	515,250	14,337	223,187	500,913
1516 Pico Blvd - Building	42.4	1516 Pico Blvd (built 1981)	7/1/2011	98,935	98,935	30	50		50.0	0.020	1,939	14.51	88,700	1,939	30,174	86,761
1516 Pico Blvd - Building - part of real property	capitalized interest	Measure AA	7/1/2012	73,196	73,186	40	40		40.0	0.026	1,830	13.5	50,321	1,830	24,705	48,431
Energy Projects - Science Bldg	42.3	Main Campus	7/1/2011	171,852	173,203	20	20		20.0	0.050	3,830	14.5	[illegible]	8,330	126,371	40,631
Corsair Field Renovation	42.4	Main Campus	7/1/2011	35,298	34,946	20	20		20.0	0.050	1,747	14.5	11,552	1,747	26,494	9,805
Counseling/LA & S Boiler Replacement	01.3	Main Campus	7/1/2011	118,205	113,011	20	20		20.0	0.050	5,901	14.5	38,995	5,901	85,109	33,094
AET Boiler Replacement	01.3	Main Campus	7/1/2011	56,502	55,938	20	20		20.0	0.050	2,797	14.5	18,434	2,797	40,318	15,687
Bundy NE Driveway	42.3	Bundy Campus	7/1/2011	3,526,876	3,494,282	20	50		20.0	0.050	174,715	14.5	1,154,806	174,719	2,649,569	980,087
Bundy NE Driveway-Satellite Campus Parking Facilities	capitalized interest	Measure AA	7/1/2010	174,876	174,676	40	40		40.0	0.026	4,387	15.5	111,356	4,337	67,388	106,838
Rain Gutter Project	41.7	Main Campus	7/1/2011	4,985	4,937	20	53		20.0	0.050	247	14.5	1,626	247	3,408	1,579

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Smart Class LS 152	01.3/42.2	Main Campus	7/1/2011	76,237	75,469	20	53		20.0	0.050	3,773	14.5	24,945	3,773	[illegible]	[illegible]
North Quad Plaza	42.2	Main Campus	7/1/2011	11,321,715	11,209,609	20	20		20.0	0.050	560,426	14.5	3,704,136	560,425	8,176,304	3,143,711
North Quad Plaza	capitalized interest	Measure J	7/1/2010	196,958	196,958	40	40		40.0	0.026	4,808	15.5	120,024	4,808	80,833	115,126
Cafeteria Renovation	Auxiliary	Main Campus	7/1/2011	311,157	308,041	20	20		20.0	0.050	15,402	14.5	101,798	15,402	224,764	88,597
Bundy Douglas Loop Driveway	42.3	Bundy Campus	7/1/2011	207,146	207,146	20	20		20.0	0.050	14,357	14.50	93,326	14,357	200,177	70,838
		Total FY10-11 additions		22,817,422	22,598,493						1,092,079		7,943,046	1,092,079	15,968,404	6,850,967
FY 11-12 ADDITIONS																
Energy Projects - Photovoltaic Power System (Chevron Prj)	42.3 7100043, Acq Fund, 7100075, 7100154	Main Campus	7/1/2012	7,899,500	7,899,500	20	50		20.0	0.050	394,975	13.5	5,962,312	394,975	[illegible]	[illegible]
Roadway/Walkway, Ground	42.4	Airport Arts Campus - lot 2 and	7/1/2012	284,228	284,228	20	20		20.0	0.050	14,211	13.5	106,540	14,211	191,849	92,379
Lighting Retrofit	01.3	Main Campus	7/1/2012	212,627	212,627	20	20		20.0	0.050	10,631	13.5	78,739	10,631	145,519	69,108
Roofing - Maintenance Dept	01.3A/10	Main Campus	7/1/2012	115,723	115,723	20	50		20.0	0.050	5,786	13.5	39,648	5,786	71,861	34,542
Gymnasium Bleacher	42.3	Main Campus	7/1/2012	733,382	733,382	20	20		20.0	0.050	36,669	13.5	275,018	36,669	495,032	239,350
Gym Bleacher - interest	42.3.7100141	Main Campus	7/1/2010	22,719	22,719	20	20		20.0	0.050	1,136	2.51	55,136	1,136	51,309	31,030
Airport Arts Campus Parking	42.4	Airport Arts Campus	7/1/2012	113,784	113,784	20	50		20.0	0.050	5,689	13.5	42,871	5,689	75,302	38,582
		Total FY11-12 additions		9,431,963	9,431,963						471,598		3,641,145	471,597	6,362,416	3,069,548
FY 12-13 ADDITIONS																
1510 Pico Blvd	42.4	1510 Pico Blvd (built 2002)	7/1/2013	1,875,175	1,875,175	50	60		50.0	0.020	37,504	2.51	1,443,779	37,504	468,300	1,406,275
1510 Pico Blvd (13-14 expenses)	40.0 & 42.4.7100-63	1510 Pico Blvd	7/1/2013	1,730	1,730	50	60		50.0	0.020	35	2.51	1,036	35	407	1,001
1510 Pico Blvd - interest (13-14 expenses)	401 & 42.4-7100152	1510 Pico Blvd	7/1/2013	28,527	28,527	50	60		50.0	0.020	571	12.51	21,963	571	7,125	21,392
1510 Pico Blvd - interest (13-14 expenses)	40.0 & 42.4-7100067	1510 Pico Blvd	7/1/2013	4,028	4,028	50	60		50.0	0.020	81	12.51	3,097	31	1,012	3,016
1510 Pico Blvd - Building - part of real property	capitalized interest	Measure AA	7/1/2012	82,890	82,890	40	40		40.0	0.026	2,072	13.50	56,989	2,072	27,373	54,917
Community Classroom and Facility	42.4	Bundy	7/1/2013	2,944,463	2,944,463	20	20		20.0	0.050	147,223	12.50	1,251,390	147,220	1,840,260	1,104,175
Community Classroom and Facility - Bundy (13-14 expenses)	42.4-7100064	Madison	7/1/2013	(1,003)	(1,003)	20	20		20.0	0.050	(50)	12.51	(428)	(50)	(355)	(378)
Community Classroom and Facility - Bundy	capitalized interest	Measure AA	7/1/2012	100,530	100,530	40	40		40.0	0.026	2,513	13.50	69,117	2,513	33,928	66,604
Center of Environmental and Urban Studies	01.3		7/1/2013	84,935	84,937	20	50		20.0	0.050	4,247	12.51	36,104	4,247	53,180	31,847
Science Complex Addition (still in C	capitalized interest	Measure J - Activity 7100090	7/1/2008	4,600	4,600	40	40		40.0	0.026	115	7.51	2,702	115	2,013	2,587
Malibu Site Acquisition and Facilities (still in CIP)	capitalized interest	Measure S - Activity 7100105 and	7/1/2009	139,418	139,418	40	40		40.0	0.026	3,480	8.50	84,736	3,480	57,092	81,256
1319 Santa Monica Blvd - Building (still in CIP) - part of real property	capitalized interest	Measure AA	7/1/2012	156,570	153,670	40	40		40.0	0.026	3,914	3.50	107,641	3,914	52,910	103,730
		Total FY12-13 additions		5,420,868	5,420,868						201,684		3,076,477	201,685	2,544,076	2,876,792
FY 13-14 ADDITIONS																
919 Santa Monica Bl	42.4-7100057/7100155	919 Santa Monica Bl (built	7/1/2014	6,181,050	6,181,050	50	60		50.0	0.020	123,221	11.50	4,867,230	123,221	1,417,041	[illegible]
919 Santa Monica Bl (interest)	42.4-7100155	919 Santa Monica Bl	7/1/2014	63,198	63,198	50	60		50.0	0.020	1,264	11.50	49,924	1,264	14,538	48,660
919 Santa Monica Bl (interest)	42.4-7100156	919 Santa Monica Bl	7/1/2014	10,411	10,411	50	60		50.0	0.020	208	11.50	8,227	208	2,392	8,019
Airport Bldg Energy Services	42.4-7100151	Main Campus	7/1/2014	63,010	63,010	20	20		20.0	0.050	3,151	11.50	28,929	3,151	36,232	26,778
Bundy Bldg Boiler	42.4-7100151	Bundy Bldg	7/1/2014	172,739	172,739	20	20		20.0	0.050	8,637	11.50	[illegible]	8,637	99,325	73,414
Bundy Bldg Boiler (interest)	42.4-7100154	Bundy Bldg	7/1/2014	13,629	13,629	20	20		20.0	0.050	681	11.50	6,478	681	7,332	5,797
Campus Wide Lighting	42.4-7100151	Main Campus	7/1/2014	1,571,856	1,571,855	20	20		20.0	0.050	78,700	11.50	717,959	78,700	908,429	669,229
Campus Wide Lighting Rebate reimb	01.3-7100154	Main Campus	7/1/2014	(97,621)	(97,621)	20	20		20.0	0.050	(4,881)	11.50	(46,370)	(4,881)	(56,132)	(41,489)
Campus Wide Lighting (interest)	01.3-7100151	Main Campus	7/1/2014	134,702	134,702	20	20		20.0	0.050	6,735	11.50	63,931	6,735	77,450	57,248
Drescher Hall Energy Services	42.4-7100151	Main Campus	7/1/2014	591,346	591,346	20	20		20.0	0.050	29,567	11.50	280,992	29,567	340,021	251,325
Drescher Hall Energy Services (inte	42.4-7100154	Main Campus	7/1/2014	39,892	39,892	20	20		20.0	0.050	1,995	11.50	18,945	1,995	22,942	16,950
Library Bldg Boiler	42.4-7100151	Main Campus	7/1/2014	199,240	199,240	20	20		20.0	0.050	9,962	11.50	94,691	9,962	114,321	84,727
Library Bldg Boiler (interest)	42.4-7100154	Main Campus	7/1/2014	14,618	14,618	20	20		20.0	0.050	731	11.50	6,941	731	8,408	6,210
Science Bldg Energy Services	01.3&42.4-7100154	Main Campus	7/1/2014	891,000	895,000	20	50		20.0	0.050	41,875	11.50	423,837	41,875	475,188	423,812

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Science Bldg Energy Services (inc)	10 3947 4-7100154	Main Campus	7/1/2014	37,649	37,639	20	23	20.0	0.050	$ 1,682	11.50	$ 15,503	$ 1,642	$ 18,768	$ 13,871
Student Activities Boiler	42 4 7100154	Main Campus	7/1/2014	162,934	162,934	20	23	20.0	0.050	$ 8,147	11.50	$ 77,391	$ 8,147	$ 93,380	$ 69,244
Student Activities Boiler (interest)	42 4 7100154	Main Campus	7/1/2014	11,358	11,358	20	23	20.0	0.050	$ 568	11.50	$ 5,342	$ 568	$ 1,474	$ 4,784
Math Village Boardwalk	40 0 7100068	Main Campus	7/1/2014	256,566	253,566	20	23	20.0	0.050	$ 12,928	11.50	$ 121,372	$ 12,928	$ 147,522	$ 109,044
Bundy Parking Lot 2	42 4 7100156	Bundy Campus	7/1/2014	1,845,000	1,845,000	20	23	20.0	0.050	$ 92,290	11.50	$ 701,756	$ 92,290	$ 946,005	$ 889,135
Bundy Parking Lot 2 (interest)	42 4 7100156	Bundy Campus	7/1/2014	78,709	78,709	20	23	20.0	0.050	$ 3,936	11.50	$ 37,341	$ 3,936	$ 45,253	$ 33,456
Campus Police Dept Renovation	40 0 7100160	Bundy Campus	7/1/2014	241,534	241,534	20	23	20.0	0.050	$ 12,077	11.50	$ 114,726	$ 12,077	$ 130,305	$ 102,649
Auditor Adjustment from 6/30/14		EXPOSITION BLVD (BUFFER AREA) - 10,666 SQ FT	7/1/2014	10,005	10,005	20	23	20.0	0.050	$ 500	11.50	$ 4,755	$ 500	$ 5,750	$ 4,255
		Total FY13-14 additions		**12,378,918**	**12,378,918**					**$ 431,808**		**$ 7,842,961**	**$ 431,808**	**$ 4,965,763**	**$ 7,411,155**
FY 14-15 ADDITIONS															
1510 Pico Computer Lab	7100177 & 6820000	1510 Pico	7/1/2015	137,454	137,454	20	23	20.0	0.050	$ 6,873	10.51	$ 72,160	$ 6,873	$ 72,167	$ 65,287
Student Activities Building Expansion	7100138	Main Campus	7/1/2015	63,587	63,587	20	23	20.0	0.050	$ 3,179	10.51	$ 33,385	$ 3,179	$ 33,381	$ 30,206
Student Activities Building Switchgear	7100139	Main Campus	7/1/2015	147,200	147,200	20	23	20.0	0.050	$ 7,360	10.51	$ 77,278	$ 7,360	$ 77,281	$ 69,919
1914 14th St Warehouse Improvement	7100132	1914 14th Street	7/1/2015	546,440	543,440	20	23	20.0	0.050	$ 27,322	10.51	$ 286,090	$ 27,322	$ 286,900	$ 259,530
International Student Trailer	7100174	Main Campus	7/1/2015	49,263	49,263	20	23	20.0	0.050	$ 2,463	10.51	$ 25,864	$ 2,463	$ 25,862	$ 23,401
Corsair Field Replacement	7100180	Main Campus	7/1/2015	191,520	191,520	20	23	20.0	0.050	$ 9,576	10.51	$ 100,547	$ 9,576	$ 100,549	$ 90,971
		Total FY14-15 additions		**1,135,472**	**1,135,472**					**$ 56,774**		**$ 596,125**	**$ 56,773**	**$ 596,120**	**$ 539,352**
FY 15-16 ADDITIONS															
Madison Music	7100113	roof replace	7/1/2016	199,385	199,385	20	23	20.0	0.050	$ 9,969	9.51	$ 114,648	$ 9,969	$ 94,706	$ 104,679
Campus Signage	7100072	imp	7/1/2016	478,741	478,741	20	23	20.0	0.050	$ 23,937	9.51	$ 275,277	$ 23,937	$ 227,401	$ 251,340
Art Building	7100103	imp	7/1/2016	420,454	420,454	20	23	20.0	0.050	$ 21,023	9.51	$ 241,759	$ 21,023	$ 199,718	$ 220,736
ESL Building	7100094	roof replace	7/1/2016	153,610	153,610	20	23	20.0	0.050	$ 7,681	9.51	$ 88,325	$ 7,391	$ 72,968	$ 80,642
Business Building	7100095	roof replace and power	7/1/2016	14,071	14,071	20	23	20.0	0.050	$ 741	9.51	$ 8,540	$ 741	$ 7,367	$ 7,031
CEUS/ SMC/UCLA STEM	7100146	remodel	7/1/2016	52,000	52,000	20	23	20.0	0.050	$ 2,600	9.51	$ 29,900	$ 2,600	$ 24,700	$ 27,300
Business Building	7100175	power/roof	7/1/2016	68,103	68,103	20	23	20.0	0.050	$ 3,405	9.51	$ 39,130	$ 3,405	$ 32,349	$ 35,755
		Total FY15-16 additions		**1,387,164**	**1,387,164**					**$ 69,359**		**$ 797,615**	**$ 69,355**	**$ 658,908**	**$ 728,266**
FY 16-17 ADDITIONS 1/1/17															
Infrastructure Tech Tech Info Relocation	7100069	Relocation of IT/Telecom Optrns & Renovation of Media Center	7/1/2017	23,716,017	23,716,017	20	23	20.0	0.050	$ 1,185,801	8.50	$ 14,825,770	$ 1,186,301	$ 10,076,049	$ 13,639,539
Madison Sump Pumps Replacement	7100076		7/1/2017	34,000	34,000	20	23	20.0	0.050	$ 1,700	8.50	$ 21,256	$ 1,700	$ 14,445	$ 19,555
Art Building	7100090		7/1/2017	340,550	340,550	20	23	20.0	0.050	$ 7,420	8.50	$ 217,096	$ 17,420	$ 140,360	$ 200,450
Energy Efficiency Projects	7100154		7/1/2017	2,421,311	2,421,311	20	23	20.0	0.050	$ 121,036	8.50	$ 1,512,849	$ 121,036	$ 1,020,729	$ 382,632
Replace Sewer Line-CP & CR	7100194		7/1/2017	77,112	77,113	20	23	20.0	0.050	$ 3,856	8.50	$ 48,204	$ 3,856	$ 32,765	$ 44,348
Campus Accessability Survey	7100190		7/1/2017	47,150	47,150	20	23	20.0	0.050	$ 2,350	8.50	$ 29,472	$ 2,350	$ 20,035	$ 27,115
Replace Sewer Line-Aux, IC, ES	7100199		7/1/2017	87,000	87,000	20	23	20.0	0.050	$ 4,350	8.50	$ 54,387	$ 4,350	$ 36,963	$ 50,037
		Total FY16-17 additions		**26,731,149**	**26,731,149**					**$ 1,336,557**		**$ 16,710,634**	**$ 1,336,556**	**$ 11,357,074**	**$ 15,374,076**
FY 17-18 ADDITIONS 1/1/18															
Madison Music East Wing	7100047		7/1/2018	30,849,739	30,849,739	20	23	20.0	0.050	$ 1,542,487	7.50	$ 20,827,913	$ 1,542,487	$ 11,564,212	$ 19,285,528
Fitness, Dance, Central	7100060		7/1/2018	57,682,864	57,682,864	20	23	20.0	0.050	$ 2,884,143	7.50	$ 39,143,854	$ 2,884,143	$ 21,028,143	$ 36,654,711
Media Tech Complex-Academy	7100061		7/1/2018	127,075,656	127,075,656	20	23	20.0	0.050	$ 6,353,783	7.50	$ 85,793,536	$ 6,353,783	$ 47,636,904	$ 79,438,752
Environmental Port	7100062		7/1/2018	10,978,772	10,978,772	20	23	20.0	0.050	$ 548,939	7.50	$ 7,412,153	$ 548,939	$ 4,115,568	$ 6,863,214
Infrastructure Tech - Tech Info Relocation	7100063	Relocation of IT/Telecom Optrns & Renovation of Media Center	7/1/2018	(16,098)	(16,098)	20	23	20.0	0.050	$ (805)	7.50	$ (10,868)	$ (805)	$ (7,422)	$ (173,76)
DonaldDouglas Loop South	7100047		7/1/2019	70,111	70,111	20	23	20.0	0.050	$ 3,506	7.50	$ 47,332	$ 3,506	$ 26,285	$ 43,826
Energy Efficiency Projects	7100154		7/1/2018	1,894,789	1,894,789	20	23	20.0	0.050	$ 94,739	7.50	$ 1,280,917	$ 94,739	$ 714,131	$ 1,180,258

Santa Monica Community College District
2024-2025 Depreciation of Fixed Assets
Sturctures

SITE	Bldg Code/Asset No.	Building	Deprn Begin Date	Cost	Depreciable Cost (6/30/2011 Book Value and 11-12 Acq)	Original Useful Life (in years)	Revised Useful Life Useful Life (in years)	Remaining Life (in years as of 7/1/2011)	Depr. Rate	Deprec. Expense Per Year	6/30/25 No. of Years Depreciated	6/30/2024 Book Value	2024-2025 Depreciation Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Art Gallery Improvement	7100197		7/1/2018	107,758	107,758	20	23	20.0	0.050	$ 5,388	7.50	$ 72,737	$ 5,388	$ 40,395	$ 67,363
Roof Replacement-Math Complex	7100190		7/1/2019	275,040	275,040	20	23	20.0	0.050	$ 13,752	7.50	$ 185,890	$ 13,752	$ 103,102	$ 171,938
Roof Replacement-Airport Complex	7100191		7/1/2019	221,970	221,970	20	23	20.0	0.050	$ 11,249	7.50	$ 151,932	$ 11,249	$ 81,338	$ 140,631
Roof Replacement-M & C Build	7100192		7/1/2018	5,272	5,273	20	23	20.0	0.050	$ 284	7.50	$ 3,558	$ 284	$ 1,379	$ 3,894
Replace of Sewer Line F& M Shop	7100190		7/1/2019	67,000	67,000	20	23	20.0	0.050	$ 3,352	7.50	$ 45,256	$ 3,352	$ 25,101	$ 41,907
Elevator Modernization -27/4	7100196		7/1/2019	85,128	85,128	20	23	20.0	0.050	$ 4,256	7.50	$ 57,474	$ 4,256	$ 31,909	$ 53,219
Liberal Arts Roof	7100228		7/1/2018	59,326	59,326	20	23	20.0	0.050	$ 2,966	7.50	$ 40,056	$ 2,966	$ 22,237	$ 37,139
Main Quad Tree Replacement	8550000	Main Quad	7/1/2019	37,236	37,295	20	23	20.0	0.050	$ 1,882	7.50	$ 25,137	$ 1,332	$ 13,960	$ 23,275
		Total FY17-18 additions		**229,403,886**	**229,403,886**					**$ 11,470,194**		**$ 154,879,125**	**$ 11,470,196**	**$ 85,994,959**	**$ 143,408,929**
FY 18-19 ADDITIONS 1/1/19															
Madison Music East Wing	7100047		7/1/2019	11,286	11,286	20	23	20.0	0.050	$ 584	7.50	$ 7,618	$ 584	$ 4,232	$ 7,054
Fitness, Dance, Central	7100060		7/1/2018	255,967	255,967	20	23	20.0	0.050	$ 12,798	7.50	$ 172,776	$ 12,739	$ 95,987	$ 159,980
Media Tech Complex Academy	7100061		7/1/2019	6,627,404	6,627,404	20	23	20.0	0.050	$ 331,370	7.50	$ 4,473,50	$ 331,370	$ 2,485,273	$ 4,142,131
Upgrading of Security Systems	7100158		7/1/2019	11,273,953	11,273,952	20	23	20.0	0.050	$ 563,696	6.50	$ 6,173,820	$ 563,698	$ 3,664,330	$ 7,609,622
Drescher Hall Stairwells Refurbish	7100134		7/1/2021	182,988	182,988	20	23	20.0	0.050	$ 9,145	4.50	$ 132,662	$ 9,149	$ 59,470	$ 123,518
		Total FY18-19 additions		**18,351,597**	**18,351,597**					**$ 917,580**		**$ 12,960,184**	**$ 917,578**	**$ 6,308,992**	**$ 12,042,606**
FY 19-20 ADDITIONS 1/1/20															
Fitness, Dance, Central	7100060		1/1/2018	200	200	20	23	20.0	0.050	$ 10	7.50	$ 135	$ 10	$ 75	$ 125
Media Tech Complex-Academy	7100161		7/1/2018	699,491	699,491	20	23	20.0	0.050	$ 34,975	7.50	$ 472,156	$ 34,975	$ 262,310	$ 437,181
Upgrading of Security Systems	7100153		1/1/2019	79,172	79,172	20	23	20.0	0.050	$ 3,959	6.50	$ 57,398	$ 3,959	$ 25,732	$ 53,440
STEM Removal Drescher hall 109	7100206		1/1/2020	583,006	583,006	20	23	20.0	0.050	$ 29,150	5.50	$ 451,330	$ 29,150	$ 160,328	$ 422,680
													$ -		
Rounding															
		Total FY19-20 additions		**1,361,869**	**1,361,869**					**$ 68,093**		**$ 981,020**	**$ 68,094**	**$ 448,443**	**$ 912,926**
FY 20-21 ADDITIONS 1/1/21															
Childcare Center	7100045		7/1/2021	27,714,044	27,784,044	20	23	20.0	0.050	$ 1,389,202	4.50	$ 22,409,153	$ 1,386,212	$ 6,249,093	$ 21,520,951
Student Services Building	7100142		1/1/2021	119,653,057	119,653,057	20	23	20.0	0.050	$ 5,982,653	4.50	$ 98,730,250	$ 5,982,653	$ 26,905,490	$ 92,747,567
Replacement of Air Handlers-SB	7100189		1/1/2021	1,060,505	1,060,505	20	23	20.0	0.050	$ 53,025	4.50	$ 875,065	$ 53,335	$ 238,467	$ 822,038
Classroom Relocation	7100243		1/1/2021	7,211,457	7,211,457	20	23	20.0	0.050	$ 360,573	4.50	$ 5,950,445	$ 360,573	$ 1,621,587	$ 5,589,870
Media Tech Complex-Academy	7100361		1/1/2018	25,976	25,976	20	23	20.0	0.050	$ 1,298	7.50	$ 17,534	$ 1,299	$ 8,741	$ 16,235
Environmental Port	7100162		1/1/2018	15,880	15,880	20	23	20.0	0.050	$ 794	7.50	$ 10,720	$ 794	$ 5,957	$ 9,932
Rounding															
		Total FY20-21 additions		**155,730,928**	**155,730,928**					**$ 7,786,546**		**$ 128,493,138**	**$ 7,786,546**	**$ 35,020,335**	**$ 120,706,592**
Rounding															
FY 21-22 ADDITIONS 1/1/22															
Childcare Center	7100045		7/1/2021	126,552	125,552	20	23	20.0	0.050	$ 6,328	4.50	$ 104,436	$ 6,328	$ 28,475	$ 98,077
Malibu/SMC VCU	7100077		1/1/2022	5,000,000	5,000,000	20	23	20.0	0.050	$ 250,000	3.50	$ 4,375,000	$ 250,000	$ 875,000	$ 4,125,000
Air Conditioning Project	7100188		1/1/2022	10,262,026	10,262,026	20	23	20.0	0.050	$ 513,101	3.50	$ 8,479,273	$ 513,101	$ 1,796,354	$ 8,466,172
Science Building Insulation	7100251		1/1/2022	236,579	236,579	20	23	20.0	0.050	$ 11,829	3.50	$ 207,007	$ 11,829	$ 41,401	$ 195,178
Media Tech Complex-Academy	7100161		7/1/2018	240,084	240,084	20	23	20.0	0.050	$ 12,004	7.50	$ 162,056	$ 12,004	$ 90,034	$ 150,159
Student Services Building	7100142		7/1/2021	40,856	40,856	20	23	20.0	0.050	$ 2,043	4.50	$ 33,706	$ 2,043	$ 9,193	$ 31,663
HVAC Replacement	7100253		1/1/2022	759,990	759,990	20	23	20.0	0.050	$ 37,950	3.50	$ 364,116	$ 37,950	$ 132,324	$ 626,338
John Adams Ms Auditorium Renovation	7100255		1/1/2022	20,000,000	20,000,000	20	23	20.0	0.050	$ 1,000,000	3.50	$ 17,500,000	$ 1,000,000	$ 3,500,000	$ 16,500,000
F1 Bungalow Project	7100256		1/1/2022	31,395	31,395	20	23	20.0	0.050	$ 1,570	3.50	$ 27,470	$ 1,570	$ 5,495	$ 25,900
Cosmetology Projects	7100281		1/1/2022	190,500	190,500	20	23	20.0	0.050	$ 9,928	3.50	$ 173,735	$ 9,929	$ 34,753	$ 180,038

Santa Monica Community College District
2024-2025 Depreciation of Fixed Assets
Sturctures

6/30/25

SITE	Bldg Code/Asset No.	Building	Deprn Begin Date	Cost	Depreciable Cost (6/30/2011 Book Value and 11-12 Acq)	Original Useful Life (in years)	Revised Useful Life Useful Life (in years)		Remaining Life (in years as of 7/1/2011)	Depr. Rate	Deprec. Expense Per Year	No. of Years Depreciated	6/30/2024 Book Value	2024-2025 Depreciation Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Science East Airflow Ctrl Proj	7100282		1/1/2022	743,686	743,686	20	20		20.0	0.050	$ 37,184	3.50	$ 650,726	$ 37,184	$ 130,144	$ 613,542
Rounding																
		Total FY21-22 additions		37,638,766	37,638,766						$ 1,881,938		$ 32,877,531	$ 1,881,939	$ 6,643,174	$ 30,995,592
Childcare Center	7100045		1/1/2021	117,486	117,486	20	20		20.0	0.050	$ 5,874	4.50	$ 96,942	$ 5,874	$ 26,418	$ 91,068
Media Tech Complex-Academy	7100081		1/1/2018	(1,324,813)	(1,324,813)	20	20		20.0	0.050	$ (66,241)	7.50	$ (894,249)	$ (66,241)	$ (496,305)	$ (828,508)
Student Services Building	7100142		1/1/2021	112,274	112,274	20	20		20.0	0.050	$ 5,614	4.50	$ 92,841	$ 5,614	$ 25,247	$ 87,027
Roofing-2/714 Bldg	7100188		1/1/2023	654,436	654,436	20	20		20.0	0.050	$ 32,722	2.50	$ 610,168	$ 32,722	$ 81,806	$ 572,630
Emeritus College Repair	7100176		1/1/2023	121,066	121,066	20	20		20.0	0.050	$ 6,053	2.50	$ 112,063	$ 6,053	$ 15,116	$ 105,950
Camalo's Heating Replacement Proj	7100248		1/1/2023	31,138	31,138	20	20		20.0	0.050	$ 1,557	2.50	$ 27,833	$ 1,557	$ 3,893	$ 27,245
Rounding																
		Total FY22-23 additions		(284,414)	(284,414)						$ (14,221)		$ 45,288	$ (14,221)	$ (343,922)	$ 59,507
Rounding																
Childcare Center	7100045		1/1/2021	86,137	86,137	20	20		20.0	0.050	$ 4,307	4.50	$ 71,063	$ 4,307	$ 19,381	$ 66,756
Roofing	7100000		1/1/2024	4,305,850	1,305,850	20	20		20.0	0.050	$ 215,290	1.50	$ 4,278,306	$ 215,290	$ 320,915	$ 1,057,000
Student Services Building	7100142		1/1/2021	548,944	548,944	20	20		20.0	0.050	$ 27,447	4.50	$ 452,876	$ 27,447	$ 123,512	$ 425,432
Drescher Hall Stage Floor & Fence	7100096		1/1/2024	28,719	28,719	20	20		20.0	0.050	$ 1,436	1.50	$ 28,001	$ 1,436	$ 2,154	$ 26,565
Drescher Doors	7100235		1/1/2024	102,460	102,460	20	20		20.0	0.050	$ 5,123	1.50	$ 99,898	$ 5,123	$ 7,304	$ 94,738
Rounding																
		Total FY23-24 additions		5,162,203	5,162,203						$ 257,610		$ 4,928,138	$ 257,611	$ 481,676	$ 4,670,527
Childcare Center	7100045		1/1/2021	41,223	41,223	20	20		20.0	0.050	$ 2,061	4.50	$ -	$ 8,276	$ 8,276	$ 31,948
State Sched Maint Mech Proj-HVAC	7100234		1/1/2025	3,077,411	3,077,411	20	20		20.0	0.050	$ 153,871	0.50	$ -	$ 76,512	$ 76,512	$ 3,000,899
State Sched Maint Other Proj-Library	7100286		1/1/2025	361,505	361,505	20	20		20.0	0.050	$ 18,075	0.50	$ -	$ 8,888	$ 8,888	$ 352,617
Reinvigorating Santa Monica Library	7144000		1/1/2025	59,554	59,554	20	20		20.0	0.050	$ 2,978	0.50	$ -	$ 1,481	$ 1,481	$ 58,073
Rounding																
		Total FY24-25 additions		3,539,693	3,539,693						$ 176,986		$ -	$ 96,266	$ 96,266	$ 3,443,437
Rounding																
GRAND TOTAL				$ 768,462,017							$ 36,752,632		$ 492,513,596	$ 30,610,832	$ 303,019,569	$ 465,442,447

Depreciation Method used is Straight Line – Half Year Convention (1/2 for first year and half for last year)

DISPOSED IN FY 24-25 (Depreciated at half year)																
			0		$ -					0.000	$ -	-	$ -	$ -	$ -	$ -
		Total FY23-24 Disposed		-	-						-		-	-	-	-
Rounding																
TOTAL				$ 768,462,017									$ 492,513,586	$ 30,610,832	$ 303,019,569	$ 465,442,447

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

6/30/2025

Asset Description	Vendor	bl_d_c	roo m_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
TRANSMITTER W/ANALOG EXCITER		159	TAO	300	2100		10017	1/23/2000	1/1/2000	$ 13,800	10.00	0.100	$ 1,380	13.00	22.50	$ -	-	13,330	-
PHOTOCOPIER		122	309	A5	1700		340013	1/7/2001	1/1/2001	$ 13,175	10.00	0.100	$ 1,318	13.00	24.50	$ -	-	13,175	-
PHOTOCOPIER		117	COP	13	1700		340142	1/7/1999	1/1/1999	$ 18,712	10.00	0.100	$ 1,871	13.00	25.50	$ -	-	18,712	-
PHOTOCOPIER		101	COP	11	1700		340076	1/7/1999	1/1/1999	$ 50,000	10.00	0.100	$ 5,000	10.00	23.50	$ -	-	50,000	-
PROJECTOR, LCD		122	314D	74	2100		340142	1/7/2000	1/1/2000	$ 13,000	10.00	0.100	$ 1,300	13.00	25.50	$ -	-	13,000	-
PHOTOCOPIER		122	125	32	1700		340175	1/7/2000	1/1/2000	$ 5,880	10.00	0.100	$ 588	11.00	25.50	$ -	-	5,880	-
BALANCER, WHEEL COMPUTER		122	125	32	1300		340176	1/7/1986	1/1/1986	$ 5,759	15.00	0.067	$ 384	15.00	23.50	$ -	-	5,759	-
LASER PRINTER, COMPUTER		122	120	32	1900		340188	1/7/1994	1/1/1994	$ 10,446	5.00	0.200	$ 2,089	5.00	31.50	$ -	-	10,446	-
FILE SERVER		122	305	52	1900		340215	1/7/1995	1/1/1995	$ 10,000	5.00	0.200	$ 2,000	5.00	23.50	$ -	-	10,000	-
PHOTOCOPIER		117	COP	45	1700		340300	1/7/1999	1/1/1999	$ 18,712	10.00	0.100	$ 1,871	13.00	25.50	$ -	-	18,712	-
PHOTOCOPIER		122	309	30	1700		340310	1/7/1985	1/1/1985	$ 19,760	10.00	0.100	$ 1,976	10.00	23.50	$ -	-	19,730	-
PHOTOCOPIER		122	314	74	1700		340352	1/7/1985	1/1/1985	$ 6,714	10.00	0.100	$ 671	10.00	23.50	$ -	-	6,714	-
LIFT, VEHICLE		122	115	32	1300		340481	1/7/1989	1/1/1989	$ 19,763	15.00	0.067	$ 1,310	15.00	33.50	$ -	-	19,738	-
BALANCER, WHEEL COMPUTER		122	115	32	1300		340487	1/7/1987	1/1/1987	$ 5,851	15.00	0.067	$ 390	15.00	23.50	$ -	-	5,851	-
LIFT, VEHICLE-WHEEL ALIGNMENT STAND		122	109	32	1300		340485	1/7/1995	1/1/1995	$ 22,843	15.00	0.067	$ 1,523	15.00	23.50	$ -	-	22,848	-
ALIGNER, WHEEL		122	109	32	1300		340462	1/7/1987	1/1/1987	$ 7,401	15.00	0.067	$ 493	15.00	24.50	$ -	-	7,401	-
ANALYZER, ENGINE		122	109	32	1300		340486	1/7/1992	1/1/1992	$ 5,152	15.00	0.067	$ 345	15.00	23.50	$ -	-	5,139	-
ANALYZER, ENGINE COMPLETE		122	109	32	1300		340480	1/7/1980	1/1/1990	$ 11,843	15.00	0.067	$ 790	15.00	25.50	$ -	-	11,843	-
ANALYZER, ENGINE COMPLETE		122	109	32	1300		340481	1/7/1980	1/1/1990	$ 11,843	15.00	0.067	$ 790	15.00	25.50	$ -	-	11,843	-
ANALYZER, ENGINE COMPLETE		122	109	32	1300		340482	1/7/1980	1/1/1990	$ 11,843	15.00	0.067	$ 790	15.00	25.50	$ -	-	11,843	-
ANALYZER, ENGINE COMPLETE		122	109	32	1300		340483	1/7/1985	1/1/1985	$ 10,238	15.00	0.067	$ 683	15.00	41.50	$ -	-	10,238	-
ANALYZER, ENGINE COMPLETE		122	132	32	1300		340485	1/7/1994	1/1/1994	$ 12,821	15.00	0.067	$ 861	15.00	31.50	$ -	-	12,821	-
LIFT, VEHICLE		122	ROO	32	1300		340515	1/7/1990	1/1/1990	$ 20,418	15.00	0.067	$ 1,361	15.00	23.50	$ -	-	20,418	-
ANALYZER, ENGINE COMPLETE		122	130A	32	1300		340507	1/7/1989	1/1/1990	$ 14,131	15.00	0.067	$ 942	15.00	27.50	$ -	-	14,131	-
LIFT, VEHICLE		122	139	32	1300		340508	1/7/1980	1/1/1980	$ 7,543	15.00	0.067	$ 503	15.00	45.50	$ -	-	7,543	-
RACK, TIRE		122	130	32	1300		340520	1/7/1980	1/1/1980	$ 8,130	15.00	0.067	$ 545	15.00	25.50	$ -	-	8,130	-
ANALYZER, ENGINE COMPLETE		122	101	32	1300		340552	1/7/1988	1/1/1988	$ 14,383	15.00	0.067	$ 960	15.00	23.50	$ -	-	14,346	-
SYSTEM, FREON RECOVERY/RECYCLING		122	101	32	1300		340627	1/7/1988	1/1/1988	$ 7,944	15.00	0.067	$ 530	15.00	23.50	$ -	-	7,944	-
ANALYZER, ENGINE COMPLETE		122	GAR	32	1300		340636	1/7/1976	1/1/1976	$ 5,284	15.00	0.067	$ 354	15.00	41.50	$ -	-	5,284	-
ANALYZER, ENGINE COMPLETE		122	GAR	32	1300		340637	1/7/1976	1/1/1976	$ 5,205	15.00	0.067	$ 347	15.00	43.50	$ -	-	5,205	-
ANALYZER, EMISSIONS		122	GAR	32	1300		340630	1/7/1997	1/1/1997	$ 28,774	15.00	0.067	$ 1,918	15.00	24.50	$ -	-	28,774	-
PHOTOCOPIER		122	100B	32	1700		340639	1/7/1987	1/1/1987	$ 5,880	10.00	0.100	$ 588	10.00	23.50	$ -	-	5,880	-
AIR LIFT, PORTABLE		122	133	32	1300		340651	1/7/1970	1/1/1970	$ 8,827	15.00	0.067	$ 588	15.00	55.50	$ -	-	8,827	-
DIGITAL BACK, CAMERA		122	110H	31	2100		340714	1/7/1999	1/1/1999	$ 20,007	10.00	0.100	$ 2,339	10.00	23.50	$ -	-	20,007	-
SCANNER, IMAGE		106	131	31	1900		340770	1/7/1999	1/1/1999	$ 5,470	5.00	0.200	$ 1,094	5.00	25.50	$ -	-	5,470	-
MICROGRAPHY		111	131	31	2100		340771	1/7/2000	1/1/2000	$ 13,000	10.00	0.100	$ 1,300	13.00	25.50	$ -	-	13,000	-
PHOTOCOPIER		119	200B	29	1700		340812	1/7/1980	1/1/1980	$ 26,254	10.00	0.100	$ 2,625	10.00	27.50	$ -	-	26,254	-
PHOTOCOPIER		119	202B	29	1700		340815	1/7/1998	1/1/1998	$ 8,060	10.00	0.100	$ 806	10.00	23.50	$ -	-	8,060	-
PHOTOCOPIER		119	200	29	1700		341002	1/7/1980	1/1/1980	$ 21,070	10.00	0.100	$ 2,100	10.00	27.50	$ -	-	21,070	-
HOOD, FUME		116	305	33	1500		340975	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		116	305	33	1500		340980	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		116	306	33	1500		340981	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-
PHOTOCOPIER		[illegible]	[illegible]	[illegible]	1700		[illegible]	[illegible]	[illegible]	[illegible]	10.00	0.100	[illegible]	10.00	25.50	$ -	-	[illegible]	-
PROJECTOR, LCD		[illegible]	[illegible]	[illegible]	2100		[illegible]	[illegible]	[illegible]	[illegible]	10.00	0.100	[illegible]	13.00	25.50	$ -	-	[illegible]	-
PHOTOCOPIER		[illegible]	[illegible]	[illegible]	1700		[illegible]	[illegible]	[illegible]	[illegible]	10.00	0.100	[illegible]	10.00	25.50	$ -	-	[illegible]	-
PHOTOCOPIER		[illegible]	[illegible]	[illegible]	1700		[illegible]	[illegible]	[illegible]	[illegible]	10.00	0.100	[illegible]	13.00	27.50	$ -	-	[illegible]	-
HOOD, FUME		[illegible]	[illegible]	33	1500		[illegible]	1/7/2000	1/1/2000	$ 10,000	10.00	0.100	$ 1,000	13.00	25.50	$ -	-	10,000	-

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec Expense	6/30/2025 Accum Depreciation	6/30/2025 Book Value
HOOD, FUME		116	305	30	1500		341188	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	305	30	1500		341189	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		[illegible]	305	30	1500		341201	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	305	30	1500		34120	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		[illegible]	305	30	1500		[illegible]	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	303	30	1500		341207	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	320	30	1500		341225	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	320	30	1500		341224	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	320	30	1500		341226	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		[illegible]	320	30	1500		[illegible]	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		[illegible]	322	30	1500		[illegible]	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	322	30	1500		341236	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	322	30	1500		341237	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	322	30	1500		341238	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	322	30	1500		341239	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		[illegible]	322	30	1500		341240	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	322	30	1500		341241	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		[illegible]	322	30	1500		[illegible]	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
PROJECTOR, LCD		116	322	30	2100		341242	1/7/1999	1/1/1999	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	328	30	1500		341256	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	328	30	1500		341257	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	328	30	1500		341258	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
HOOD, FUME		116	328	30	1500		341259	1/7/2000	1/1/2000	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec Expense	6/30/2025 Accum Depreciation	6/30/2025 Book Value
[illegible]		[illegible]	[illegible]	[illegible]	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bldg	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous YR - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
FORKTRUCK		118	101A	39	1700		344004	1/1/1985	1/1/1985	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		118	101A	39	2900		344005	1/1/2000	1/1/2000	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
FORKTRUCK		118	101A	11	1700		344011	1/1/1980	1/1/1980	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		118	101A	39	2900		344015	1/1/1980	1/1/1980	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		118	101A	11	2900		344013	1/1/1995	1/1/1995	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		118	101A	39	2900		344014	1/1/1985	1/1/1985	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
PHOTOCOPIER		118	PLAN	21	1700		344027	1/1/1996	1/1/1996	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		118	101A	39	2900		344033	1/1/1980	1/1/1980	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		118	101A	39	2900		344035	1/1/1981	1/1/1981	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		118	101A	11	2900		344036	1/1/1981	1/1/1980	$ 6,622	15.00	0.067	$ 447	15.00	44.50	$ -	-	6,433	-
TRUCKSTER		118	117	11	2900		344046	1/1/1988	1/1/1988	$ 5,671	15.00	0.067	$ 378	15.00	37.50	$ -	-	5,671	-
TRUCKSTER		118	117	39	2900		344048	1/1/1982	1/1/1980	$ 6,632	15.00	0.067	$ 442	15.00	43.50	$ -	-	6,332	-
TRUCKSTER		118	117	39	2900		344052	1/1/1982	1/1/1982	$ 6,602	15.00	0.067	$ 412	15.00	40.50	$ -	-	6,302	-
TRUCKSTER		118	125	39	2900		344064	1/1/1989	1/1/1989	$ 7,524	15.00	0.067	$ 502	15.00	37.50	$ -	-	7,524	-
MOWER, RIDING FRONTDECK		118	YARD	39	2900		34407	1/1/1984	1/1/1981	$ 11,523	15.00	0.067	$ 769	15.00	31.50	$ -	-	11,530	-
TRACTOR, UTILITY		118	YARD	11	2900		344074	1/1/1985	1/1/1985	$ 5,489	15.00	0.067	$ 366	15.00	41.50	$ -	-	5,494	-
MOWER, RIDING FRONTDECK		118	YARD	39	2900		344076	1/1/1985	1/1/1986	$ 10,040	15.00	0.067	$ 669	15.00	40.50	$ -	-	10,040	-
PHOTOCOPIER		122	101	31	1700		344077	1/1/1997	1/1/1997	$ 18,777	10.00	0.100	$ 1,878	10.00	29.50	$ -	-	18,777	-
TRUCKSTER		122	101	31	2900		344086	1/1/1995	1/1/1995	$ 6,325	15.00	0.067	$ 422	15.00	30.50	$ -	-	6,325	-
TRUCKSTER		122	101	31	2900		344087	1/1/1986	1/1/1986	$ 8,919	15.00	0.067	$ 595	15.00	39.50	$ -	-	8,919	-
PHOTOCOPIER		118	100 A	93	1700		344106	1/1/1990	1/1/1990	$ 12,029	10.00	0.100	$ 1,203	10.00	27.50	$ -	-	12,029	-
SERVER, DATABASE		119	3	18	1900		344147	1/1/1997	1/1/1997	$ 5,385	5.00	0.200	$ 1,077	5.00	28.50	$ -	-	5,385	-
PHOTOCOPIER		119	5	19	1700		344154	1/1/1990	1/1/1990	$ 11,805	10.00	0.100	$ [illegible]	10.00	27.50	$ -	-	11,805	-
PHOTOCOPIER		119	100B	31	1700		344721	1/1/1997	1/1/1997	$ 18,777	10.00	0.100	$ 1,878	10.00	28.50	$ -	-	18,777	-
TRUCKSTER		118	101A	39	2900		344232	1/1/1990	1/1/1990	$ 5,983	15.00	0.067	$ 399	15.00	35.50	$ -	-	5,980	-
TRUCKSTER		118	119	11	2900		34125	1/1/1987	1/1/1987	$ 5,945	15.00	0.067	$ 396	15.00	38.50	$ -	-	5,945	-
MACHINE, POWER OPERATED CLEANING		118	YARD	39	2900		344267	1/1/1995	1/1/1995	$ 8,401	15.00	0.067	$ 560	15.00	30.50	$ -	-	8,401	-
MACHINE, CAT		113	111A	98	2100		344302	1/1/1999	1/1/1999	$ 5,000	10.00	0.100	$ 500	10.00	26.50	$ -	-	5,000	-
SERVER, CD		119	4A	18	1900		344321	1/1/2000	1/1/2000	$ 6,000	5.00	0.200	$ 1,200	5.00	25.50	$ -	-	6,000	-
FILE SERVER		119	4A	19	1900		344336	1/1/1999	1/1/1999	$ 5,470	5.00	0.200	$ 1,094	5.00	26.50	$ -	-	5,470	-
FILE SERVER		119	4A	11	1900		344327	1/1/1999	1/1/1999	$ 5,470	5.00	0.200	$ 1,094	5.00	26.50	$ -	-	5,470	-
MACHINE, CAT		119	4C	19	2100		344346	1/1/2000	1/1/2000	$ 5,163	10.00	0.100	$ 516	10.00	25.50	$ -	-	[illegible]	-
SYSTEM, COMPUTER		119	15	19	1900		344371	1/1/1986	1/1/1986	$ 6,619	5.00	0.200	$ 1,324	5.00	40.50	$ -	-	6,319	-
TAPE RECORDER, CASSETTE		119	14A	19	2100		344400	1/1/1990	1/1/1990	$ 5,400	10.00	0.100	$ 540	10.00	27.50	$ -	-	5,400	-
TAPE RECORDER, CASSETTE		119	14A	19	2100		344408	1/1/1990	1/1/1990	$ 5,430	10.00	0.100	$ 543	10.00	27.50	$ -	-	5,430	-
PIANO, GRAND		119	140A	19	2500		344451	1/1/1990	1/1/1990	$ 17,711	10.00	0.100	$ 1,771	10.00	27.50	$ -	-	17,711	-
SERVER, CD		119	107	21	1900		344486	1/1/1998	1/1/1998	$ 26,523	5.00	0.200	$ 5,305	5.00	27.50	$ -	-	26,523	-
SERVER, CD		119	107	20	1900		344456	1/1/1998	1/1/1998	$ 6,605	5.00	0.200	$ 1,321	5.00	27.50	$ -	-	6,606	-
PHOTOCOPIER		119	101B	21	1700		344718	1/1/1998	1/1/1998	$ 9,951	10.00	0.100	$ 995	10.00	27.50	$ -	-	9,951	-
PROJECTOR, VIDEO		102	112	31	2100		344754	1/1/1999	1/1/1999	$ 13,252	10.00	0.100	$ 1,325	10.00	26.50	$ -	-	13,252	-
PHOTOCOPIER		102	100	100	1700		344866	1/1/1999	1/1/1999	$ 8,127	10.00	0.100	$ 813	10.00	26.50	$ -	-	8,127	-
PHOTOCOPIER		125	C	21	1700		344866	1/1/1999	1/1/1999	$ 8,294	10.00	0.100	$ 829	10.00	26.50	$ -	-	8,291	-
PLANETARIUM		122	223	73	1500		344917	1/1/1985	1/1/1986	$ 562,000	10.00	0.100	$ 56,200	10.00	39.50	$ -	-	562,000	-
PROJECTOR, THREE COLOR		122	223	71	2100		344919	1/1/1997	1/1/1997	$ 10,723	10.00	0.100	$ 1,072	10.00	28.50	$ -	-	10,723	-
FILE SERVER		122	223A	71	1900		344922	1/1/1997	1/1/1997	$ 7,672	5.00	0.200	$ 1,535	5.00	28.50	$ -	-	7,672	-
MIXER		114	STOR	18	2100		344946	1/1/1996	1/1/1996	$ 9,745	10.00	0.100	$ 975	10.00	29.50	$ -	-	9,745	-
PROJECTOR, LCD		122	121	73	2100		344951	1/1/1998	1/1/1998	$ 7,610	10.00	0.100	$ 761	10.00	28.50	$ -	-	7,613	-
PROJECTOR, LCD		122	136	73	2100		346024	1/1/1999	1/1/1999	$ 7,645	10.00	0.100	$ 765	10.00	26.50	$ -	-	7,645	-
PHOTOCOPIER		196	508	93	1700		345005	1/1/2000	1/1/2000	$ 5,000	10.00	0.100	$ 500	10.00	25.50	$ -	-	5,000	-
FILE SERVER		196	508	93	1900		345263	1/1/1999	1/1/1999	$ 6,565	5.00	0.200	$ 1,313	5.00	26.50	$ -	-	6,565	-
FILE SERVER		196	508	93	1900		345264	1/1/1999	1/1/1999	$ 6,565	5.00	0.200	$ 1,313	5.00	26.50	$ -	-	6,565	-
FILE SERVER		122	305	52	1900		345325	1/1/1995	1/1/1995	$ 24,000	5.00	0.200	$ 4,800	5.00	30.50	$ -	-	24,000	-
FILE SERVER		122	305	52	1900		345326	1/1/1995	1/1/1995	$ 24,000	5.00	0.200	$ 4,800	5.00	30.50	$ -	-	24,000	-
FILE SERVER		122	305	52	1900		345327	1/1/2000	1/1/2000	$ 24,000	5.00	0.200	$ 4,800	5.00	25.50	$ -	-	24,000	-
FILE SERVER		122	305	52	1900		345328	1/1/2000	1/1/2000	$ 6,000	5.00	0.200	$ 1,200	5.00	25.50	$ -	-	6,000	-
FILE SERVER		122	305	52	1900		345329	1/1/1995	1/1/1995	$ 24,000	5.00	0.200	$ 4,800	5.00	30.50	$ -	-	24,000	-
FILE SERVER		122	305	52	1900		346331	1/1/1985	1/1/1985	$ 24,000	5.00	0.200	$ 4,800	5.00	30.50	$ -	-	24,000	-
FILE SERVER		122	305	52	1900		346331	1/1/1995	1/1/1995	$ 24,000	5.00	0.200	$ 4,800	5.00	30.50	$ -	-	24,000	-
FILE SERVER		122	305	52	1900		346332	1/1/1990	1/1/1990	$ 10,000	5.00	0.200	$ 2,000	5.00	35.50	$ -	-	10,000	-
FILE SERVER		122	305	52	1900		345332	1/1/1994	1/1/1994	$ 6,000	5.00	0.200	$ 1,200	5.00	31.50	$ -	-	6,000	-
FILE SERVER		122	305	52	1900		345334	1/1/1994	1/1/1994	$ 6,000	5.00	0.200	$ 1,200	5.00	31.50	$ -	-	6,000	-
FILE SERVER		122	305	52	1900		345337	1/1/1998	1/1/1998	$ 10,000	5.00	0.200	$ 2,000	5.00	27.50	$ -	-	10,000	-
FILE SERVER		122	305	52	1900		345338	1/1/1990	1/1/1990	$ 10,000	5.00	0.200	$ 2,000	5.00	27.50	$ -	-	10,000	-
FILE SERVER		122	305	52	1900		345339	1/1/1998	1/1/1998	$ 10,000	5.00	0.200	$ 2,000	5.00	27.50	$ -	-	10,000	-
FILE SERVER		122	305	52	1900		345340	1/1/2000	1/1/2000	$ [illegible]	5.00	0.200	$ 4,500	5.00	25.50	$ -	-	[illegible]	-

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bldg	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous YR - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
FILE SERVER		122	305	52	1900		345341	1/1/2000	1/1/2000	$ 23,000	5.00	0.200	$ 4,600	5.00	25.50	$ -	-	23,000	-
FILE SERVER		122	305	52	1900		345342	1/1/2000	1/1/2000	$ 23,000	5.00	0.200	$ 4,600	5.00	25.50	$ -	-	23,000	-
FILE SERVER		122	305	52	1900		345343	1/1/2000	1/1/2000	$ 10,000	5.00	0.200	$ 2,000	5.00	25.50	$ -	-	10,000	-
AIR CONDITIONER		122	305	24	1900		345344	1/1/1993	1/1/1993	$ 32,000	5.00	0.200	$ 6,400	5.00	32.50	$ -	-	32,000	-
POWER SUPPLY, UNINTERRUPTIBLE		122	305	24	1900		345345	1/1/1993	1/1/1993	$ 27,000	5.00	0.200	$ 5,400	5.00	32.50	$ -	-	27,000	-
STORAGE, DATA DISK		122	305	24	1900		345346	1/1/1999	1/1/1999	$ 89,000	5.00	0.200	$ 17,800	5.00	26.50	$ -	-	100,000	-
STORAGE, DATA TAPE		122	305	24	1900		345347	1/1/1998	1/1/1998	$ 20,000	5.00	0.200	$ 4,000	5.00	27.50	$ -	-	20,000	-
DRIVE, TAPE		122	305	24	1900		345348	1/1/1980	1/1/1980	$ 5,500	5.00	0.200	$ 1,100	5.00	22.50	$ -	-	5,500	-
FILE SERVER		122	305	24	1900		345349	1/1/2000	1/1/2000	$ 70,000	5.00	0.200	$ 14,000	5.00	25.50	$ -	-	70,000	-
FILE SERVER		122	305	24	1900		345350	1/1/2000	1/1/2000	$ 129,000	5.00	0.200	$ 25,800	5.00	25.50	$ -	-	129,000	-
FILE SERVER		122	305	24	1900		345352	1/1/2001	1/1/2001	$ 11,000	5.00	0.200	$ 2,200	5.00	24.50	$ -	-	11,000	-
FILE SERVER		122	305	24	1900		345362	1/1/1998	1/1/1998	$ 50,000	5.00	0.200	$ 10,000	5.00	26.50	$ -	-	50,000	-
FILE SERVER		122	305	24	1900		345355	1/1/2000	1/1/2000	$ 6,000	5.00	0.200	$ 1,200	5.00	25.50	$ -	-	6,000	-
STORAGE, DATA		122	305	24	1900		345356	1/1/1998	1/1/1998	$ 9,000	5.00	0.200	$ 1,800	5.00	27.50	$ -	-	9,000	-
FILE SERVER		122	305	24	1900		345357	1/1/1998	1/1/1998	$ 20,000	5.00	0.200	$ [illegible]	5.00	27.50	$ -	-	20,000	-
FILE SERVER		122	305	24	1900		345358	1/1/2000	1/1/2000	$ 10,000	5.00	0.200	$ 2,000	5.00	25.50	$ -	-	10,000	-
FILE SERVER		122	305	24	1900		345360	1/1/2000	1/1/2000	$ 5,000	5.00	0.200	$ 1,000	5.00	25.50	$ -	-	5,000	-
FILE SERVER		122	305	24	1900		345363	1/1/2001	1/1/2001	$ 7,000	5.00	0.200	$ 1,400	5.00	24.50	$ -	-	7,000	-
FILE SERVER		122	305	24	1900		345364	1/1/2001	1/1/2001	$ 7,000	5.00	0.200	$ 1,400	5.00	24.50	$ -	-	7,000	-
FILE SERVER		122	305	24	1900		345365	1/1/2001	1/1/2001	$ 7,000	5.00	0.200	$ 1,400	5.00	24.50	$ -	-	7,000	-
DIGITAL MEDIA WORKSTATION		189	T/O	000	1900		39176	1/1/2002	1/1/2002	$ 28,552	5.00	0.200	$ 5,710	5.00	23.50	$ -	-	28,552	-
ANASAT TRANSCEIVER		189	T/O	000	2100		39358	12/4/2002	1/1/2003	$ 5,979	10.00	0.100	$ 598	10.00	22.50	$ -	-	5,979	-
2 WAY SERVER WITH COMPONENTS		189	T/O	000	1900		39361	1/1/2002	1/1/2002	$ 48,912	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	48,912	-
FIREWALL BUILT-IN REDUNDANCY		189	T/O	000	1900		39380	3/27/2002	3/27/2002	$ 12,127	5.00	0.200	$ 2,425	5.00	23.50	$ -	-	12,127	-
LCD PROJECTOR		189	T/O	000	2100		16040	5/15/2003	1/1/2003	$ 5,298	10.00	0.100	$ 530	10.00	22.50	$ -	-	5,298	-
DIGITAL MIXER		189	T/O	000	2100		16072	1/1/2002	1/1/2002	$ 15,748	10.00	0.100	$ 1,575	10.00	23.50	$ -	-	15,748	-
SAXOPHONE, TENOR		115	N/A	33	2500		2308120013	1/1/2000	1/1/2000	$ 5,000	10.00	0.100	$ 500	10.00	25.50	$ -	-	5,000	-
SAXOPHONE, BARITONE		115	N/A	33	2500		2308120014	1/1/2000	1/1/2000	$ 5,000	10.00	0.100	$ 500	10.00	25.50	$ -	-	5,000	-
TIMPANI		115	N/A	33	2500		2308120040	1/1/2000	1/1/2000	$ [illegible]	10.00	0.100	$ [illegible]	10.00	25.50	$ -	-	[illegible]	-
MARIMBA		115	N/A	33	2500		2308120043	1/1/2000	1/1/2000	$ 5,000	10.00	0.100	$ 500	10.00	25.50	$ -	-	5,000	-
CELESTE		115	N/A	33	2500		2308120057	1/1/2000	1/1/2000	$ 9,000	10.00	0.100	$ 900	10.00	25.50	$ -	-	9,000	-
LIFT, ONE END		122	GARA	52	1800		2404060002	1/1/1994	1/1/1994	$ 8,911	15.00	0.067	$ 594	15.00	31.50	$ -	-	8,911	-
PROJECTOR, LCD		158	124A	33	2100		35629	1/1/2000	1/1/2000	$ 13,000	10.00	0.100	$ 1,300	10.00	25.50	$ -	-	13,000	-
PROJECTOR, LCD		510	218	59	2100		35851	1/1/2000	1/1/2000	$ 12,000	10.00	0.100	$ 1,200	10.00	25.50	$ -	-	12,000	-
PHOTOCOPIER		110	223	34	1700		36729	1/1/1998	1/1/1998	$ 22,977	10.00	0.100	$ 2,298	10.00	27.50	$ -	-	22,977	-
FILE SERVER		540	118	59	1900		36136	1/1/1980	1/1/1980	$ 19,893	5.00	0.200	$ 3,979	5.00	27.50	$ -	-	19,893	-
FILE SERVER		122	305	52	1900		37271	1/1/2000	1/1/2000	$ 13,000	5.00	0.200	$ [illegible]	5.00	25.50	$ -	-	13,000	-
FILE SERVER		540	119	59	1900		37916	1/1/2001	1/1/2001	$ 5,000	5.00	0.200	$ 1,000	5.00	24.50	$ -	-	5,000	-
POWEREDGE VIDEO SERVER		189	T/O	000	1900		3081	1/1/2002	1/1/2002	$ 6,000	5.00	0.200	$ 1,200	5.00	23.50	$ -	-	6,000	-
FLEXTIGHT SCANNER		189	T/O	000	1900		39496	6/6/2002	1/1/2002	$ 5,915	5.00	0.200	$ 1,183	5.00	23.50	$ -	-	5,915	-
POWEREDGE SERVER		189	T/O	000	1900		39686	9/11/2002	1/1/2003	$ 5,100	5.00	0.200	$ [illegible]	5.00	22.50	$ -	-	5,100	-
DIGITAL CAMERA BACK SYSTEM		189	T/O	000	1900		39708	8/24/2002	1/1/2003	$ 10,162	5.00	0.200	$ 2,032	5.00	22.50	$ -	-	10,162	-
DIGITAL CAMERA BACK SYSTEM		189	T/O	000	1900		39708	8/24/2002	1/1/2003	$ 10,162	5.00	0.200	$ 2,032	5.00	22.50	$ -	-	10,162	-
POWEREDGE SERVER		189	T/O	000	1900		39755	9/11/2002	1/1/2003	$ 5,835	5.00	0.200	$ 1,167	5.00	22.50	$ -	-	5,835	-
COPIER		189	T/O	000	1710		39756	2/7/2003	1/1/2003	$ 15,869	5.00	0.200	$ 3,174	5.00	22.50	$ -	-	15,869	-
POWERVAULT DATA BACKUP SYSTEM		189	T/O	000	1900		39757	9/11/2002	1/1/2003	$ 5,559	5.00	0.200	$ 1,112	5.00	22.50	$ -	-	5,559	-
SCANNER, COLOR		189	T/O	000	1900		39758	9/21/2002	1/1/2003	$ 6,109	5.00	0.200	$ 1,222	5.00	22.50	$ -	-	6,109	-
PROJECTOR, LCD		189	T/O	000	2100		39818	8/27/2002	1/1/2003	$ 5,100	10.00	0.100	$ 510	10.00	22.50	$ -	-	5,100	-
VIEWFINDER		189	T/O	000	2100		39902	8/24/2002	1/1/2003	$ 6,495	10.00	0.100	$ 650	10.00	22.50	$ -	-	6,495	-
VIEWFINDER		189	T/O	000	2100		39903	8/24/2002	1/1/2003	$ 6,495	10.00	0.100	$ 650	10.00	22.50	$ -	-	6,495	-
CPU, POWEREDGE		189	T/O	000	1900		5600005060001	1/1/2002	1/1/2002	$ 5,071	5.00	0.200	$ 1,014	5.00	23.50	$ -	-	5,071	-
COPIER W/SCANNER SORTER		189	T/O	000	1710		5600005060002	1/1/2002	1/1/2002	$ 12,855	5.00	0.200	$ 2,571	5.00	23.50	$ -	-	12,855	-
PROJECTOR, LCD		189	T/O	000	2100		5600005060000	1/1/2002	1/1/2002	$ 60,590	10.00	0.100	$ 6,059	10.00	23.50	$ -	-	60,590	-
SCRUBBER, FLOOR		189	T/O	000	1400		5600002060004	1/1/2002	1/1/2002	$ 16,491	15.00	0.067	$ 1,099	15.00	23.50	$ -	-	16,491	-
PROJECTOR, LCD		189	T/O	000	2100		5600002060008	1/1/2002	1/1/2002	$ 5,105	10.00	0.100	$ 511	10.00	23.50	$ -	-	5,105	-
PROJECTOR, LCD		189	T/O	000	2100		5600002060009	1/1/2002	1/1/2002	$ 5,105	10.00	0.100	$ 511	10.00	23.50	$ -	-	5,105	-
PRINTER, DESIGNJET		189	T/O	000	1900		5600002060010	1/1/2002	1/1/2002	$ 5,015	5.00	0.200	$ 1,003	5.00	23.50	$ -	-	5,015	-
COMPUTER, POWEREDGE		189	T/O	000	1900		5600002060011	1/1/2002	1/1/2002	$ 8,326	5.00	0.200	$ 1,665	5.00	23.50	$ -	-	8,326	-
FURNITURE		189	T/O	000	1800		5600002060012	1/1/2002	1/1/2002	$ 8,182	20.00	0.050	$ 409	20.00	23.50	$ -	-	8,182	-
SERVER, ACCESS		189	T/O	000	1900		5600002060013	1/1/2002	1/1/2002	$ 87,517	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	87,517	-
DIGESTER W/SHREDDER, ORGANIC		189	T/O	000	1700		5600002060014	1/1/2002	1/1/2002	$ 35,991	10.00	0.100	$ 3,599	10.00	23.50	$ -	-	35,991	-
SYSTEM, AUDIO CONFERENCE		189	T/O	000	2100		5600002060015	1/1/2002	1/1/2002	$ 8,775	10.00	0.100	$ 878	10.00	23.50	$ -	-	8,775	-
COMPUTER, POWEREDGE		189	T/O	000	1900		5600002060016	1/1/2002	1/1/2002	$ 28,550	5.00	0.200	$ 5,710	5.00	23.50	$ -	-	28,550	-
FORKLIFT		189	T/O	000	2800		5600002060017	1/1/2002	1/1/2002	$ 10,532	15.00	0.067	$ [illegible]	15.00	23.50	$ -	-	10,532	-
PROJECTOR, LCD		189	T/O	000	2100		5600002060018	1/1/2002	1/1/2002	$ 6,318	10.00	0.100	$ [illegible]	10.00	23.50	$ -	-	6,318	-

[illegible]

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
STUDIO, WEB LEARNER		180	T/O	000	2100		[illegible]	1/7/2002	1/1/2002	$ [illegible]	10.00	0.100	$ [illegible]	13.00	23.50	$ -	-	[illegible]	-
SYSTEM, INTELLITOUCH COMPLETE		180	T/O	000	2100		[illegible]	1/7/2002	1/1/2002	$ [illegible]	10.00	0.100	$ [illegible]	13.00	23.50	$ -	-	[illegible]	-
[illegible]		180	T/O	000	1900		[illegible]	1/7/2002	1/1/2002	$ [illegible]	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	[illegible]	-
SERVER, POWEREDGE		180	T/O	000	1900		[illegible]	1/7/2002	1/1/2002	$ [illegible]	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	[illegible]	-
SYSTEM, DIGITAL CAMERA BACK		180	T/O	000	1900		[illegible]	1/7/2002	1/1/2002	$ [illegible]	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	[illegible]	-
SYSTEM, DIGITAL CAMERA BACK		180	T/O	000	1900		[illegible]	1/7/2002	1/1/2002	$ [illegible]	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	[illegible]	-
SERVER, POWEREDGE		180	T/O	000	1900		[illegible]	1/7/2002	1/1/2002	$ [illegible]	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	[illegible]	-
COPIER		180	T/O	000	[illegible]		[illegible]	1/7/2002	1/1/2002	$ [illegible]	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	[illegible]	-
SYSTEM, POWERVAULT DATA BACKUP		180	T/O	000	1900		[illegible]	1/7/2002	1/1/2002	$ [illegible]	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	[illegible]	-
[illegible]		180	T/O	000	1900		[illegible]	1/7/2002	1/1/2002	$ [illegible]	5.00	0.200	$ [illegible]	5.00	23.50	$ -	-	[illegible]	-
[illegible]		180	T/O	000	2100		[illegible]	1/7/2002	1/1/2002	$ [illegible]	10.00	0.100	$ [illegible]	13.00	23.50	$ -	-	[illegible]	-
[illegible]		180	T/O	000	2100		[illegible]	1/7/2002	1/1/2002	$ [illegible]	10.00	0.100	$ [illegible]	13.00	23.50	$ -	-	[illegible]	-
EQUIPMENT, SAFETY		180	T/O	000	[illegible]		[illegible]	1/7/2002	1/1/2002	$ [illegible]	20.00	0.050	$ [illegible]	19.00	23.50	$ -	-	[illegible]	-
HOOD, SCIENCE FUME		180	T/O	000	[illegible]		[illegible]	1/7/2002	1/1/2002	$ [illegible]	15.00	0.067	$ [illegible]	15.00	23.50	$ -	-	[illegible]	-
EQUIPMENT, TOOL		180	T/O	000	[illegible]		[illegible]	1/7/2002	1/1/2002	$ [illegible]	15.00	0.067	$ [illegible]	15.00	23.50	$ -	-	[illegible]	-
[illegible]		180	T/O	000	[illegible]		[illegible]	1/7/2002	1/1/2002	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	23.50	$ -	-	[illegible]	-
SWITCH, NETWORK		[illegible]	[illegible]	[illegible]	1900		[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	5.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		[illegible]	[illegible]	07	2800		[illegible]	[illegible]	[illegible]	$ [illegible]	15.00	0.067	$ [illegible]	15.00	[illegible]	$ -	-	[illegible]	-
TRUCKSTER		000	00	07	2800		9908110016	1/7/1988	1/1/1988	$ 5,871	15.00	0.067	$ 378	15.00	37.50	$ -	-	5,378	-
MACHINE, FLOOR		000	00	19	1400		9908110019	1/7/1978	1/1/1978	$ 10,000	15.00	0.067	$ 667	15.00	47.50	$ -	-	10,000	-
TRUCKSTER		000	00	07	2800		9908110024	1/7/1977	1/1/1977	$ 5,000	15.00	0.067	$ 333	15.00	48.50	$ -	-	5,000	-
TRUCKSTER		000	00	07	2800		9908110026	1/7/1994	1/1/1994	$ 6,665	15.00	0.067	$ 378	15.00	31.50	$ -	-	5,335	-
TRUCKSTER		000	00	07	2800		9908120015	1/7/1998	1/1/1998	$ 8,919	15.00	0.067	$ 595	15.00	23.50	$ -	-	8,919	-
TRUCKSTER		000	00	07	2800		9908120014	1/7/1998	1/1/1998	$ 8,919	15.00	0.067	$ 595	15.00	23.50	$ -	-	6,919	-
SCOREBOARD		110	N/A	N/A	2100		9906210087	1/7/1987	1/1/1987	$ 5,313	10.00	0.100	$ 532	10.00	23.50	$ -	-	5,316	-
DISH, SATELLITE		170	N/A	N/A	1800		9906240117	1/7/1990	1/1/1990	$ 12,973	10.00	0.100	$ [illegible]	10.00	35.50	$ -	-	12,978	-
TOTAL EQUIPMENT										**$ 5,815,905**			**$ 700,390**			**$ -**	**-**	**5,815,905**	**-**
TRUCK, PICKUP		110	101A	09	2800		2101180001	1/7/1981	1/1/1981	$ 12,469	8.00	0.125	$ 561	3.00	34.50	$		12,469	
TRUCK, UTILITY		110	101A	09	2800		2404190002	1/7/1990	1/1/1990	$ 5,500	8.00	0.125	$ 300	3.00	15.50	$		5,500	
TRUCK, PICKUP		110	101A	09	2800		2404190003	1/7/1980	1/1/1980	$ 5,200	8.00	0.125	$ 550	3.00	45.50	$ -	-	5,200	-
TRUCK, MINI-PICKUP		180	T/O	000	2800		56000C2060015	1/7/2002	1/1/2002	$ 12,805	8.00	0.125	$ 1,600	3.00	23.50	$ -	-	12,806	-
TRUCK, MINI-PICKUP		180	T/O	000	2800		56000C2060008	1/7/2002	1/1/2002	$ 12,805	8.00	0.125	$ 1,601	3.00	23.50	$ -	-	12,806	-
3/4 TON TRUCK (3B)		180	T/O	000	2800		56000C3060028	1/7/2002	1/1/2002	$ 17,567	8.00	0.125	$ 2,200	3.00	23.50	$ -	-	17,537	-
TRUCK, PICKUP		000	00	07	2800		9908110027	1/7/1970	1/1/1970	$ 5,010	8.00	0.125	$ 328	3.00	17.50	$		5,010	
TRUCK, PICKUP		000	00	07	2800		9908110028	1/7/1981	1/1/1981	$ 6,665	8.00	0.125	$ 374	3.00	34.50	$ -	-	6,335	-
TRUCK, PICKUP		000	00	07	2800		9908110029	1/7/1980	1/1/1980	$ 6,000	8.00	0.125	$ 750	3.00	15.50	$		6,000	
TRUCK, PICKUP		000	00	07	2800		9908110030	1/7/1981	1/1/1981	$ 7,530	8.00	0.125	$ 941	3.00	44.50	$ -	-	7,530	-
TRUCK, PICKUP		000	00	07	2800		9908120001	1/7/1978	1/1/1978	$ 7,800	8.00	0.125	$ 975	3.00	47.50	$ -	-	7,200	-
TRUCK, PICKUP		000	00	07	2800		9908120003	1/7/1988	1/1/1988	$ 12,481	8.00	0.125	$ 1,560	3.00	36.50	$ -	-	12,489	-
BUS		000	00	12	2800		9908120004	1/7/2001	1/1/2001	$ 61,360	8.00	0.125	$ 7,669	3.00	24.50	$ -	-	61,350	-
TRUCK, PICKUP		000	00	07	2800		9908120006	1/7/1994	1/1/1994	$ 7,988	8.00	0.125	$ 399	3.00	31.50	$ -	-	7,988	-
VAN		000	00	12	2800		9908120007	1/7/1990	1/1/1990	$ 9,209	8.00	0.125	$ 1,174	3.00	27.50	$		8,006	
VAN		000	00	12	2800		9908120008	1/7/1990	1/1/1990	$ 12,227	8.00	0.125	$ 1,528	3.00	35.50	$ -	-	12,227	-
VAN		000	00	12	2800		9908120009	1/7/1984	1/1/1984	$ 9,000	8.00	0.125	$ 1,125	3.00	41.50	$		9,000	
VAN		000	00	12	2800		9908120011	1/7/1997	1/1/1997	$ 22,600	8.00	0.125	$ 2,825	3.00	28.50	$ -	-	22,300	-
VAN		000	00	12	2800		9908120012	1/7/1997	1/1/1997	$ 22,600	8.00	0.125	$ 2,825	3.00	28.50	$ -	-	22,300	-
TRUCK, PICKUP		000	00	07	2800		9908120015	1/7/1978	1/1/1978	$ 6,751	8.00	0.125	$ 844	3.00	47.50	$ -	-	6,750	-
TRUCK, PICKUP		000	00	07	2800		9908120016	1/7/1989	1/1/1989	$ 9,793	8.00	0.125	$ 1,224	3.00	36.50	$ -	-	9,792	-
TRUCK, PICKUP		000	00	07	2800		9908120017	1/7/1989	1/1/1989	$ 9,793	8.00	0.125	$ 1,224	3.00	36.50	$ -	-	9,793	-
TRUCK, PICKUP		000	00	07	2800		9908120019	1/7/1999	1/1/1999	$ 20,009	8.00	0.125	$ 2,501	3.00	23.50	$ -	-	20,006	-
SEDAN		000	00	12	2800		9908120020	1/7/1982	1/1/1982	$ 7,200	8.00	0.125	$ 900	3.00	43.50	$ -	-	7,200	-
SEDAN		000	00	12	2800		9908120021	1/7/1986	1/1/1986	$ 14,000	8.00	0.125	$ 1,750	3.00	37.50	$ -	-	14,000	-

[illegible]

[illegible]

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
SEDAN		000	00	12	2800		9908120022	1/7/1990	1/1/1990	$ 11,363	8.00	0.125	$ 1,423	3.00	27.50	$ -	-	11,336	-
SEDAN		000	00	12	2800		9908120023	1/7/1982	1/1/1982	$ 15,000	8.00	0.125	$ 1,375	3.00	33.50	$		15,000	
SEDAN		000	00	12	2800		9908120024	1/7/1996	1/1/1996	$ 16,000	8.00	0.125	$ 1,849	3.00	31.00	$ -	-	16,000	-
SEDAN		000	00	12	2800		9908120025	1/7/1982	1/1/1982	$ 13,337	8.00	0.125	$ 1,967	3.00	33.50	$ -	-	13,337	-
BUS		000	00	12	2800		9908120027	1/7/1997	1/1/1997	$ 46,000	8.00	0.125	$ 5,750	3.00	28.50	$ -	-	46,000	-
SEDAN		000	00	12	2800		9908120020	1/7/2000	1/1/2000	$ 22,333	8.00	0.125	$ 2,792	3.00	25.50	$ -	-	22,339	-
SEDAN		000	00	12	2800		9908120028	1/7/2000	1/1/2000	$ 22,339	8.00	0.125	$ 2,792	3.00	25.50	$ -	-	22,339	-
VAN		000	00	12	2800		9908120030	1/7/1989	1/1/1989	$ 17,590	8.00	0.125	$ 2,199	3.00	23.50	$ -	-	17,590	-
VAN		000	00	12	2800		9908120032	1/7/1997	1/1/1997	$ 22,600	8.00	0.125	$ 2,825	3.00	28.50	$ -	-	22,300	-
VAN		000	00	12	2800		9908120033	1/7/1997	1/1/1997	$ 22,600	8.00	0.125	$ 2,825	3.00	28.50	$ -	-	22,300	-
VAN		000	00	12	2800		9908120034	1/7/1997	1/1/1997	$ 22,600	8.00	0.125	$ 2,825	3.00	28.50	$ -	-	22,300	-
VAN		000	00	12	2800		9908120035	1/7/1997	1/1/1997	$ 22,600	8.00	0.125	$ 2,825	3.00	28.50	$ -	-	22,300	-
TYPE C BUS 20 SEATS 1 W/ ILCHAIR (From Equipment)		180	T/O	000	2800		16022	1/7/2002	1/1/2002	$ 12,700	8.00	0.125	$ 5,000	0.00	20.50	$		42,700	
TOTAL VEHICLES										**$ 618,616**			**77,327**			**-**	**-**	**618,616**	**-**
Total 02-03										**$ 6,234,521**			**$ 777,717**			**$ -**	**-**	**6,234,521**	**-**
FY 03-04 ADDITIONS																			
Video projector									1/1/2004	$ 6,769	10.00	0.100	$ 579	9.00	10.00	$ -	-	6,739	-
Carrier 38 electric car									1/1/2001	$ 9,080	15.00	0.067	$ 330	14.00	5.00	$	-	9,090	-
Analog input video switcher									1/1/2004	$ 11,253	5.00	0.200	$ 2,252	4.50	5.50	$ -	-	11,256	-
16 channel voice print main system									1/1/2001	$ 13,357	5.00	0.200	$ 2,371	4.50	5.50	$		13,357	-
Video conferencing system upgrade									1/1/2004	$ 16,000	5.00	0.200	$ 3,200	4.50	5.50	$ -	-	16,000	-
Data/video projector									1/1/2004	$ 28,399	10.00	0.100	$ 5,839	9.00	10.00	$ -	-	28,399	-
Handpass film/strobe generator									1/1/2004	$ 13,115	10.00	0.100	$ 1,312	9.00	10.00	$ -	-	13,115	-
Compressor									1/1/2004	$ 21,623	15.00	0.067	$ 2,102	14.00	5.00	$ -	-	31,529	-
Total FY03-04 additions - Equipment										**$ 129,379**			**15,619**			**-**	**-**	**129,379**	**-**
Total 03-04										**$ 129,379**			**$ 15,619**			**$ -**	**$ -**	**$ 129,379**	**$ -**
FY 04-05 EQUIPMENT ADDITIONS																			
Module: Catalyst 6500 48 port								12/20/2005	1/1/2005	$ 7,800	5.00	0.200	$ 1,560	4.00	5.00	$ -	-	7,800	-
Desktop Live Scan System								5/24/2005	1/1/2005	$ 15,763	5.00	0.200	$ 3,153	4.00	5.00	$ -	-	15,736	-
Outside Sets (2)								5/1/2005	1/1/2005	$ 8,469	20.00	0.050	$ 423	19.00	20.00	$ 212	212	8,436	-
Outside and conference table								5/16/2005	1/1/2005	$ 24,069	20.00	0.050	$ 1,205	19.00	20.00	$ 302	302	24,399	-
Canon Copier								7/16/2005	1/1/2005	$ 8,483	5.00	0.200	$ 1,899	4.00	5.00	$		8,493	-
Mitsubishi Multimedia Projector								6/24/2005	1/1/2005	$ 9,762	10.00	0.100	$ 976	4.00	10.00	$ -	-	9,767	-
Mitsubishi Multimedia Projector								6/17/2005	1/1/2005	$ 7,143	10.00	0.100	$ 714	9.00	10.00	$		7,143	-
Computer (2)								10/26/2004	1/1/2005	$ 10,355	5.00	0.200	$ 2,070	4.00	5.00	$ -	-	10,316	-
Computer								3/7/2005	1/1/2005	$ 8,277	5.00	0.200	$ 1,655	4.00	5.00	$		8,277	-
Tape Rack Enclosure								7/7/2005	1/1/2005	$ 5,065	5.00	0.200	$ 1,013	4.00	5.00	$		5,035	-
Virtual TV System								7/1/2005	1/1/2005	$ 12,420	5.00	0.200	$ 2,487	4.00	5.00	$		12,433	-
Minolta Copier/Printer/Fax								12/6/2004	1/1/2005	$ 7,800	5.00	0.200	$ 1,560	4.00	5.00	$		7,800	-
Scanner								10/8/2004	1/1/2005	$ 5,923	5.00	0.200	$ 1,185	4.00	5.00	$ -	-	5,123	-
Mitsubishi Multimedia Projectors (2)								10/12/2004	1/1/2005	$ 17,184	10.00	0.100	$ 1,718	9.00	10.00	$ -	-	17,184	-
Scanner								7/14/2005	1/1/2005	$ 19,167	5.00	0.200	$ 3,839	4.00	5.00	$ -	-	19,142	-
Scanner								2/7/2005	1/1/2005	$ 19,012	5.00	0.200	$ 3,800	4.00	5.00	$		19,012	-
Color Triplex Recorder/Camera								2/2/2005	1/1/2005	$ 5,012	5.00	0.200	$ 1,002	4.00	5.00	$	-	5,012	-
Studio Equipment Upgrade								9/15/2004	1/1/2005	$ 9,710	5.00	0.200	$ 1,942	4.00	5.00	$		9,710	-
Studio Faders/Monitor Mixers								10/21/2004	1/1/2005	$ 9,413	5.00	0.200	$ 1,882	4.00	5.00	$ -	-	9,408	-
Equipment for studio renovation								2/17/2005	1/1/2005	$ 7,579	5.00	0.200	$ 1,516	4.00	5.00	$		7,576	-
Computer for web Room								2/13/2005	1/1/2005	$ 12,043	5.00	0.200	$ 2,409	4.00	5.00	$ -	-	12,042	-
Library Shelving								6/22/2005	1/1/2005	$ 5,395	20.00	0.050	$ 270	19.00	20.00	$ 135	135	5,396	-
Network Converters								9/30/2004	1/1/2005	$ 36,911	5.00	0.200	$ 7,382	4.00	5.00	$ -	-	36,911	-
Computer Tables								7/14/2005	1/1/2005	$ 29,504	20.00	0.050	$ 1,477	19.00	20.00	$ 730	730	29,501	-
Furniture								8/16/2005	1/1/2005	$ 81,773	20.00	0.050	$ 4,589	19.00	20.00	$ 2,294	2,294	81,776	-
UNIX system upgrade & hardware								10/26/2004	1/1/2005	$ 53,511	5.00	0.200	$ 10,700	4.00	5.00	$		53,511	-
UNIX system upgrade & hardware								10/26/2004	1/1/2005	$ 229,473	5.00	0.200	$ 45,884	4.00	5.00	$ -	-	229,418	-
UNIX system upgrade & hardware								10/26/2004	1/1/2005	$ 19,845	5.00	0.200	$ 3,969	4.00	5.00	$ -	-	19,346	-
Furniture delivery charges/installs								6/27/2005	1/1/2005	$ 13,563	20.00	0.050	$ 678	4.00	20.00	$ 339	339	13,563	-
10/40 Opscan 10 Model 40 Printer								8/17/2005	1/1/2005	$ 22,579	5.00	0.200	$ 4,516	4.00	5.00	$		22,579	-
Track & Field Equipment (Pole Vault)								6/22/2005	1/1/2005	$ 16,550	20.00	0.050	$ 820	19.00	20.00	$ 414	414	16,550	-
Total FY04-05 additions - Equipment										**$ 767,208**			**$ 119,626**			**$ 4,736**	**4,736**	**767,208**	**-**
FY 04-05 VEHICLE ADDITIONS																			

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Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bldg_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Ford Econovan (From Equipment)								11/7/2004	1/1/2005	$ 23,056	8.00	0.125	$ 2,882	7.00	3.00	$ -	-	23,056	-
Total FY04-05 additions - Vehicle										$ 23,056			$ 2,882			$ -	$ -	$ 23,056	$ -
Total 04-05										$ 780,263			$ 122,507			$ 4,736	$ 4,736	$ 780,263	$ -
FY 05-06 EQUIPMENT ADDITIONS																			
Dell PowerEdge 2850 Server & 8 port Masterview		Mgt Information Management						12/14/2005	1/1/2006	$ 5,959	5.00	0.200	$ 1,192	4.00	5.00	$ -	-	5,959	-
Dell PowerEdge 6850 E-mail Server (F)		Mgt Information Management						12/1/2005	1/1/2006	$ 18,162	5.00	0.200	$ 3,632	4.00	5.00	$ -	-	18,132	-
Dell PowerEdge Servers (L & M)		Mgt Information Management						3/29/2006	1/1/2006	$ 45,059	5.00	0.200	$ 9,011	4.00	5.00	$ -	-	45,056	-
Dell PowerEdge 1850		Mgt Information Management						6/9/2006	1/1/2006	$ 15,204	5.00	0.200	$ 3,041	4.00	5.00	$ -	-	15,204	-
Dell PowerEdge 2850 Server and Hard Drive		Mgt Information Management						4/27/2006	1/1/2006	$ 7,170	5.00	0.200	$ 1,434	4.00	5.00	$ -	-	7,170	-
Dell PowerEdge 1800 and Hard Drive		Mgt Information Management						2/7/2006	1/1/2006	$ 5,981	5.00	0.200	$ 1,196	4.00	5.00	$ -	-	5,981	-
Dell PowerEdge 1855 and Power Supply (K)		Mgt Information Management						5/19/2006	1/1/2006	$ 27,571	5.00	0.200	$ 5,515	4.00	5.00	$		27,571	
Secure Cabinet		Facilities Airport						5/16/2006	1/1/2006	$ 6,463	20.00	0.050	$ 323	18.50	1.50	$ 484	323	6,296	161
Win/Web Work Module with Installation and Training		Maintenance						1/24/2006	1/1/2006	$ 6,723	5.00	0.200	$ 1,345	4.00	5.00	$		6,726	
Catalyst 3750 with Transceiver and Antenna (A)		Mgt Information Management						4/25/2006	1/1/2006	$ 9,232	5.00	0.200	$ 1,846	4.00	5.00	$ -	-	9,232	-
Canon EOS 20D Megapixel with Accessories		Communications Dept						12/23/2005	1/1/2006	$ 5,594	5.00	0.200	$ 1,119	4.00	5.00	$		5,594	
Canon EOS 1D Mark II with Accessories (B)		Communications Dept						6/26/2006	1/1/2006	$ 7,977	5.00	0.200	$ 1,595	4.00	5.00	$ -	-	7,977	-
P/ Leaf Aptus Camera (J)		Photography and Fashion						6/26/2006	1/1/2006	$ 43,960	5.00	0.200	$ 8,792	4.00	5.00	$		43,930	
UDO Optical Jukebox with License and Storage System (I)		Financial Aid						10/17/2005	1/1/2006	$ 18,431	5.00	0.200	$ 3,686	4.00	5.00	$		18,431	
VTX Scanner X5750Lx (G)		Financial Aid						6/27/2006	1/1/2006	$ 10,054	5.00	0.200	$ 2,011	4.00	5.00	$		10,054	
VTX Scanner X5750Lx (H)		Matriculation						6/27/2006	1/1/2006	$ 8,885	5.00	0.200	$ 1,777	4.00	5.00	$		8,885	
ASB Display Cases		ASB						5/26/2006	1/1/2006	$ 6,483	20.00	0.050	$ 324	18.50	1.50	$ 486	324	6,321	162
Shelving Fixtures		Bookstore						1/6/2006	1/1/2006	$ 5,961	20.00	0.050	$ 298	18.50	1.50	$ 447	298	5,819	141
Connect Command Center with Beltpacks and Sabre Headsets		Athletics-FB						9/7/2005	1/1/2006	$ 5,687	5.00	0.200	$ 1,139	4.00	5.00	$ -	-	5,687	-
Taylor Dunn Electric Burden Carrier (N)		Grounds						3/29/2006	1/1/2006	$ 12,018	8.00	0.125	$ 1,502	7.00	3.00	$ -	-	12,018	-
Equipment for Studio Renovation		KCRW						9/18/2005	1/1/2006	$ 6,181	5.00	0.200	$ 1,236	4.00	5.00	$ -	-	6,131	-
Computer Parts		KCRW						10/5/2005	1/1/2006	$ 5,664	5.00	0.200	$ 1,133	4.00	5.00	$ -	-	5,664	-
Digital Audio Processor		KCRW						11/20/2005	1/1/2006	$ 7,420	5.00	0.200	$ 1,498	4.00	5.00	$ -	-	7,420	-
Audio Receivers		KCRW						1/10/2006	1/1/2006	$ 11,245	5.00	0.200	$ 2,249	4.00	5.00	$ -	-	11,246	-
Computers		KCRW						1/11/2006	1/1/2006	$ 5,212	5.00	0.200	$ 1,040	4.00	5.00	$ -	-	5,212	-
Computers		KCRW						1/17/2006	1/1/2006	$ 8,529	5.00	0.200	$ 1,706	4.00	5.00	$ -	-	8,529	-
Equipment - Public Telecomm Facilities Program		KCRW						2/10/2006	1/1/2006	$ 31,728	5.00	0.200	$ 6,346	4.00	5.00	$ -	-	31,728	-
Equipment - Air Tours		KCRW						5/15/2006	1/1/2006	$ 5,579	5.00	0.200	$ 1,116	4.00	5.00	$		5,579	
Audio Visual System		Emeritus						11/16/2005	1/1/2006	$ 14,993	10.00	0.100	$ 1,499	9.00	3.00	$ -	-	14,993	-
Audio Visual System		Emeritus						2/27/2006	1/1/2006	$ 34,905	10.00	0.100	$ 3,490	9.00	3.00	$ -	-	34,905	-
21 units Ricoh LD125 Digital Copier		Reprographics						9/27/2005	1/1/2006	$ 36,756	5.00	0.200	$ 7,351	4.00	5.00	$ -	-	36,756	-
LD175 Digital Copier/Printer/Scanner		KCRW						10/26/2005	1/1/2006	$ 21,794	5.00	0.200	$ 4,359	4.00	5.00	$ -	-	21,794	-
Total FY05-06 Equipment Additions										$ 467,021			$ 84,671			$ 1,416	945	466,549	473
FY 05-06 VEHICLES ADDITIONS																			
(1) Chevy Tahoe and (2) 2005 Ford Crown Victoria Sedans - 48 month lease starting 1/27/2005		Campus Police						11/10/2005	1/1/2006	$ 90,906	8.00	0.125	$ 11,363	7.00	3.00	$ -	-	90,906	-
2006 GMC Truck Model TC25903 (F)		Grounds						6/14/2006	1/1/2006	$ 23,177	8.00	0.125	$ 2,897	7.00	3.00	$ -	-	23,177	-
Total FY05-06 Vehicle Additions										$ 114,083			$ 14,260			$ -	-	114,083	-
Total 05-06										$ 581,105			$ 98,931			$ 1,416	945	580,632	473
FY 06-07 EQUIPMENT ADDITIONS																			
Lanier 3525 Digital Copier/Fax Machine (Lease)		Reprographics/Employment Development						5/7/2007	1/1/2007	$ 6,069	5.00	0.200	$ 1,214	4.00	5.00	$ -	-	6,069	-
Office Cubicles and Furniture		Matriculation						6/18/2007	1/1/2007	$ 43,519	20.00	0.050	$ 2,176	17.50	3.50	$ 5,440	2,176	40,256	3,264
5 units Mitsubishi XD1000U Multimedia Projector XGA with accessories		HSS 108 and HSS 109						12/5/2006	1/1/2007	$ 26,988	10.00	0.100	$ 2,699	9.00	3.00	$ -	-	26,988	-
Choice Ticketing and Credit Card Software & User License		Madison Site						4/16/2007	1/1/2007	$ 59,322	5.00	0.200	$ 11,864	4.00	5.00	$ -	-	59,322	-
Dell Poweredge 2950 with Monitor		Information Technology						9/17/2006	1/1/2007	$ 5,951	5.00	0.200	$ 1,190	4.00	5.00	$		5,951	
2 units Dual Core Xeon Processor PowerEdge 1950		Academic Affairs						5/6/2007	1/1/2007	$ 34,374	5.00	0.200	$ 6,875	4.00	5.00	$		34,374	
Dell Dual Core Xeon Processor 5120		Academic Affairs						5/6/2007	1/1/2007	$ 5,110	5.00	0.200	$ 1,022	4.00	5.00	$		5,110	
Lighting		Theatre Arts Project						8/30/2006	1/1/2007	$ 50,843	10.00	0.100	$ 5,084	9.00	1.00	$ -	-	50,843	-
Zady Office furnishing		Facilities						8/5/2006	1/1/2007	$ 8,843	20.00	0.050	$ 442	17.50	3.50	$ 1,105	442	8,133	663
Guerinda Private Office Furnishings		Admission and Records						3/27/2007	1/1/2007	$ 7,684	20.00	0.050	$ 384	17.50	3.50	$ 961	384	7,108	576
HPS-EE Human Patient Simulator		Health Sciences						1/26/2007	1/1/2007	$ 236,479	5.00	0.200	$ 47,296	4.00	5.00	$		236,479	
Millington Screen Printing Vacuum with Lamp		Academic Affairs						4/27/2007	1/1/2007	$ 9,000	5.00	0.200	$ 1,800	4.00	5.00	$ -	-	9,000	-
5 units NEC Phone System with Accessories		Liberal Arts Building						6/10/2006	1/1/2007	$ 25,353	5.00	0.200	$ 5,071	4.00	5.00	$		25,356	

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bldg_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Cisco UM Licensing Upgrade-Voicemail System		Facilities						4/26/2007	1/1/2007	$ 147,993	5.00	0.200	$ 29,599	4.00	5.00	$ -	-	147,996	-
Cisco Solution - Phone System		Madison Site						4/5/2007	1/1/2007	$ 70,893	5.00	0.200	$ 14,179	4.00	5.00	$		70,896	
Cisco Router Upgrade		HSS						6/4/2007	1/1/2007	$ 37,818	5.00	0.200	$ 7,564	4.00	5.00	$ -	-	37,818	-
Cisco Router Upgrade		AET						6/4/2007	1/1/2007	$ 23,380	5.00	0.200	$ 4,676	4.00	5.00	$ -	-	23,380	-
Cisco Router Upgrade		Academic Computing						6/4/2007	1/1/2007	$ 11,271	5.00	0.200	$ 2,254	4.00	5.00	$ -	-	11,270	-
Furniture		President's Office						2/7/2007	1/1/2007	$ 14,712	20.00	0.050	$ 736	17.50	3.50	$ 1,839	736	13,330	1,103
Hasselblad X5 Film Scanner		Photography and Fashion						2/7/2007	1/1/2007	$ 20,379	5.00	0.200	$ 4,076	4.00	5.00	$ -	-	20,379	-
Quickscore Hardware and Software and Parscore Network		Academic Computing						2/16/2007	1/1/2007	$ 16,707	5.00	0.200	$ 3,341	4.00	5.00	$		16,707	
Carillon Unit with Clock Chime		Clocktower						3/28/2007	1/1/2007	$ 6,440	5.00	0.200	$ 1,288	4.00	5.00	$ -	-	6,440	-
Audio Visual System		Liberal Arts Classroom						8/30/2006	1/1/2007	$ 37,662	10.00	0.100	$ 3,766	9.00	1.00	$ -	-	37,662	-
HP ProLiant DL580 G5 Server		Information Technology						4/25/2007	1/1/2007	$ 5,667	5.00	0.200	$ 1,133	4.00	5.00	$ -	-	5,667	-
(1) HP Integrity RX3600 System and (1) HP Integrity RX6600 System		Information Technology						4/30/2007	1/1/2007	$ 104,647	5.00	0.200	$ 20,929	4.00	5.00	$ -	-	104,647	-
Allegra X-22R Refrigerated Centrifuge		Life Science						2/6/2007	1/1/2007	$ 13,670	5.00	0.200	$ 2,734	4.00	5.00	$		13,670	
Somso Full-Figure Muscular Human Anatomy Model, Male		Learning Resource Center						3/8/2007	1/1/2007	$ 5,498	5.00	0.200	$ 1,100	4.00	5.00	$		5,498	
Somso Medical Muscular Torso Hard, Torso Model		Learning Resource Center						2/5/2007	1/1/2007	$ 10,190	5.00	0.200	$ 2,038	4.00	5.00	$		10,190	
Platform		Studio Stage						9/12/2006	1/1/2007	$ 23,043	20.00	0.050	$ 1,152	17.50	3.50	$ 2,880	1,152	21,312	1,728
Surveillance Video System		Bookstore						4/26/2007	1/1/2007	$ 12,927	10.00	0.100	$ 1,293	9.00	1.00	$ -	-	12,927	-
Surveillance Video System		Bookstore						4/26/2007	1/1/2007	$ 17,964	10.00	0.100	$ 1,796	9.00	1.00	$ -	-	17,958	-
Audio Equipment		Events						4/24/2007	1/1/2007	$ 5,890	10.00	0.100	$ 589	9.00	1.00	$ -	-	5,890	-
Quad Core Intel Server		KCRW						6/6/2007	1/1/2007	$ 7,175	5.00	0.200	$ 1,435	4.00	5.00	$		7,175	
Total FY06-07 Equipment Additions										$ 1,107,649			$ 192,213			$ 12,225	4,890	1,100,314	7,335
FY 06-07 VEHICLES ADDITIONS																			
Toyota 2008 Scion		Purchasing						6/30/2007	1/1/2007	$ 18,841	8.00	0.125	$ 2,355	7.00	1.00	$ -	-	18,841	-
Electric Car		Grounds						4/4/2007	1/1/2007	$ 8,885	8.00	0.125	$ 1,111	7.00	1.00	$		8,885	
2 units Taylor Dunn B2-48 Electric Burden Carrier		Grounds						3/30/2007	1/1/2007	$ 18,438	8.00	0.125	$ 2,305	7.00	1.00	$ -	-	18,438	-
Total FY06-07 Vehicle Additions										$ 46,164			$ 5,771			$ -	-	46,164	-
Total 06-07										$ 1,153,813			$ 197,984			$ 12,225	4,890	1,146,478	7,335
FY 07-08 EQUIPMENT ADDITIONS																			
Stage Lighting		Facilities-Madison Theatre						7/26/2008	1/1/2008	$ 230,883	10.00	0.100	$ 23,089	9.00	1.00	$ -	-	230,886	-
Liebert NX Single Module UPS System with External Bypass & Intellislot Web Card		Info Tech						3/12/2008	1/1/2008	$ 25,093	5.00	0.200	$ 5,019	4.00	5.00	$		25,096	
Xserve Quad Xeon Server 2GB		Facilities-Madison Music Remodel						1/15/2008	1/1/2008	$ 7,043	5.00	0.200	$ 1,409	4.00	5.00	$ -	-	7,043	-
Classroom Media System - Madison Music Dept		Madison - Music Dept						10/29/2007	1/1/2008	$ 14,238	5.00	0.200	$ 2,848	4.00	5.00	$ -	-	14,240	-
Audio Visual Equipment		Cosmetology						6/27/2008	1/1/2008	$ 10,461	10.00	0.100	$ 1,046	9.00	1.00	$ -	-	10,461	-
Server		Network Services						5/20/2008	1/1/2008	$ 5,519	5.00	0.200	$ 1,104	4.00	5.00	$		5,519	
Quad Core Xeon Processor with Software		Financial Aid						6/6/2008	1/1/2008	$ 10,501	5.00	0.200	$ 2,100	4.00	5.00	$		10,501	
3 units De Vere 540DS Digital Enlarger with Universal LED Head		Dual Enrollment						5/6/2008	1/1/2008	$ 113,663	5.00	0.200	$ 22,733	4.00	5.00	$		113,663	
Noelle Maternal & Neonatal Birthing Simulator		Academic Affairs						12/14/2007	1/1/2008	$ 30,616	5.00	0.200	$ 6,123	4.00	5.00	$ -	-	30,616	-
Platform Lift Genie AWP-40S		Facilities						9/24/2007	1/1/2008	$ 9,039	5.00	0.200	$ 1,808	4.00	5.00	$ -	-	9,039	-
Platform Lift Genie IWP-25		Facilities						5/30/2008	1/1/2008	$ 8,175	5.00	0.200	$ 1,635	4.00	5.00	$ -	-	8,175	-
Roland Piano Teaching Lab		Academic Affairs						8/15/2007	1/1/2008	$ 42,305	5.00	0.200	$ 8,461	4.00	5.00	$		42,305	
MyReader 2 Software		Dual Enrollment						12/15/2007	1/1/2008	$ 6,185	5.00	0.200	$ 1,237	4.00	5.00	$		6,196	
12 units JVC GY-HD200U HDV Camcorder Package		Workforce Dev - Media Center						10/24/2007	1/1/2008	$ 16,103	5.00	0.200	$ 3,201	4.00	5.00	$		16,006	
2 units JVC GY-HD110U HDV Cameras with 16x Lens		Dual Enrollment						12/17/2007	1/1/2008	$ 10,235	5.00	0.200	$ 2,047	4.00	5.00	$ -	-	10,236	-
Secretarial Work Station		Facilities						8/26/2007	1/1/2008	$ 6,302	20.00	0.050	$ 315	16.50	3.50	$ 1,101	315	5,536	786
7600 Series NPE-G2 Engine with 3 GB/Flash Ports Spare		Academic Computing						11/27/2007	1/1/2008	$ 36,244	5.00	0.200	$ 7,249	4.00	5.00	$ -	-	36,244	-
Cisco Network Infrastructure Replacement SMC-Lan Edge Upgrade		Facilities						3/15/2008	1/1/2008	$ 583,363	5.00	0.200	$ 116,673	4.00	5.00	$ -	-	583,366	-
Lighting Equipment		Facilities						1/29/2008	1/1/2008	$ 8,245	5.00	0.200	$ 1,649	4.00	5.00	$ -	-	8,245	-
Catalyst 3560 48 10/100/1000T PoE + 4 SFP		Title V - AET						2/16/2008	1/1/2008	$ 7,052	5.00	0.200	$ 1,410	4.00	5.00	$ -	-	7,052	-
Computer Workstation		Academic Affairs						7/10/2007	1/1/2008	$ 43,093	20.00	0.050	$ 2,155	16.50	3.50	$ 7,541	2,155	37,708	5,387
Wireless Clock System		Facilities						7/17/2007	1/1/2008	$ 12,579	5.00	0.200	$ 2,516	4.00	5.00	$		12,579	
HP Integrity Model rx2600 Server		Matriculation						5/30/2008	1/1/2008	$ 42,525	5.00	0.200	$ 8,505	4.00	5.00	$		42,525	
Packetshaper 10000 up to 1 GPS of shaping and 2000 classes		Network Services						6/2/2008	1/1/2008	$ 41,930	5.00	0.200	$ 8,386	4.00	5.00	$		41,930	
Music Library, Workstation, Musician chair		Facilities - Performing Arts Center						8/17/2007	1/1/2008	$ 41,271	5.00	0.200	$ 8,254	4.00	5.00	$ -	-	41,271	-
Music Equipment		Facilities - Performing Arts Center						5/6/2008	1/1/2008	$ 44,463	5.00	0.200	$ 8,893	4.00	5.00	$		44,436	
UI Water System repair		Physical Science						9/10/2008	1/1/2008	$ 11,404	5.00	0.200	$ 2,281	4.00	5.00	$ -	-	11,404	-
Heat Pump		KCRW						6/17/2008	1/1/2008	$ 11,657	5.00	0.200	$ 2,331	4.00	5.00	$ -	-	11,357	-
Three Mobile Pentium and keyboards		Campus Police						11/19/2007	1/1/2008	$ 44,201	5.00	0.200	$ 8,840	4.00	5.00	$ -	-	44,201	-

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Dual Core Xeon Processor		Campus Police						1/7/2008	1/1/2008	$ 9,740	5.00	0.200	$ 1,948	4.00	5.00	$ -	-	9,740	-
Airconditioning unit		Auxiliary						6/20/2008	1/1/2008	$ 7,855	5.00	0.200	$ 1,571	4.00	5.00	$ -	-	7,855	-
Total FY07-08 Equipment Additions										$ 1,500,288			$ 268,515			$ 8,642	$ 2,469	$ 1,494,115	$ 6,173
FY 07-08 VEHICLES ADDITIONS																			
5 units Columbia Summit Utility Vehicle - Nov 36" Deck		Campus Police						3/27/2008	1/1/2008	$ 11,726	8.00	0.125	$ 1,466	7.00	8.00	$ -	-	11,726	-
Sales Tax on 7 units Columbia Summit Utility Vehicle - Nov 36" Deck - BOUGHT IN 07-08 BUT TAX WAS PAID IN 08-09		Campus Police						5/27/2008	1/1/2008	$ 915	8.00	0.125	$ 114	7.00	8.00	$ -		915	
Electric Vehicle 2007 ZX40 S Silver - List price is $ 6,800. Purchased at $8000 plus tax, fees, delivery. From donation - in amount of $7,300)						Plate No. 1055022		4/25/2008	1/1/2008	$ 16,810	8.00	0.125	$ 2,101	7.00	8.00	$ -	-	16,810	-
Electric Vehicle 2006 ZX40 (Silver) List price is $ [illegible] from donation VIN# [illegible]						Plate No 1055021		4/25/2008	1/1/2008	$ 12,000	8.00	0.125	$ 1,500	7.00	8.00	$ -	-	12,000	-
2008 Gem E5 2 Pass Vehicle		Aux						12/17/2007	1/1/2008	$ 13,116	8.00	0.125	$ 1,640	7.00	8.00	$ -	-	13,116	-
EL Dorado Aerotech 320 and Conversion		Aux						2/7/2008	1/1/2008	$ 120,912	8.00	0.125	$ 15,110	7.00	8.00	$ -	-	120,912	-
Buena Ford Econoline 2008		Aux						2/14/2008	1/1/2008	$ 124,535	8.00	0.125	$ 15,563	7.00	8.00	$ -	-	124,535	-
Total FY07-08 Vehicle Additions										$ 300,013			$ 37,502			$ -	$ -	$ 300,013	$ -
Total 07-08										$ 1,800,301			$ 306,017			$ 8,642	$ 2,469	$ 1,794,128	$ 6,173
FY 08-09 EQUIPMENT ADDITIONS																			
Lighting equipment		Madison - Theatre						4/6/2009	1/1/2009	$ 192,811	5.00	0.200	$ 38,562	4.00	5.00	$ -	-	192,811	-
MAC Pro CTO SN# G88451V3XYL		Dual Enrollment						11/7/2008	1/1/2009	$ 5,564	5.00	0.200	$ 1,113	4.00	5.00	$ -	-	5,564	-
5 units MAC Pro CTO SN# G88451V3XYL, G88451V4XY...		Dual Enrollment						11/7/2008	1/1/2009	$ 16,142	5.00	0.200	$ 3,228	4.00	5.00	$ -	-	16,142	-
7 units Live Video Feed Apple 85 ATD (LF 12273, LF12274...)		Dual Enrollment						1/30/2009	1/1/2009	$ 105,379	5.00	0.200	$ 21,076	4.00	5.00	$ -		105,379	
Outdoor monofilament grass for Corsair Field		Facilities - Corsair Field						9/6/2008	1/1/2009	$ 585,918	5.00	0.200	$ 117,184	4.00	5.00	$ -		585,918	
Outdoor monofilament grass for John Adams Field		Facilities - John Adams High School						8/4/2008	1/1/2009	$ 1,279,743	5.00	0.200	$ 255,949	4.00	5.00	$ -		1,279,743	
Wristed equipment Video equipment racks for police		Facilities - Campus Police Dispatch						1/15/2009	1/1/2009	$ 15,933	5.00	0.200	$ 3,187	4.00	5.00	$ -	-	15,933	-
Peripheral kit complete with laptop		Dual Enrollment - Health Sciences						3/13/2009	1/1/2009	$ 8,148	5.00	0.200	$ 1,630	4.00	5.00	$ -	-	8,148	-
LPS-631 Instructor's wireless remote computer and Base station - digital extreme		Health Sciences						9/23/2008	1/1/2009	$ 6,210	5.00	0.200	$ 1,242	4.00	5.00	$ -	-	6,210	-
MTV DC - Metavision Console with CAM 001 PTZ Camera		Health Sciences						6/3/2009	1/1/2009	$ 24,440	5.00	0.200	$ 4,888	4.00	5.00	$ -	-	24,440	-
Video Security Equipment for Campus police dispatch center		Facilities - Campus Police Dispatch						2/14/2009	1/1/2009	$ 480,659	5.00	0.200	$ 96,132	4.00	5.00	$ -	-	480,659	-
2 units AEA5550 BUNHS Computer		Academic Computing						10/23/2008	1/1/2009	$ 36,217	5.00	0.200	$ 7,243	4.00	5.00	$ -	-	36,217	-
Catalyst 4503 - telecomm network equipment for Campus police		Facilities - Campus Police Dispatch						4/9/2009	1/1/2009	$ 7,118	5.00	0.200	$ 1,424	4.00	5.00	$ -	-	7,118	-
Cisco Routing Equipment		Facilities						11/13/2008	1/1/2009	$ 54,301	5.00	0.200	$ 10,860	4.00	5.00	$ -	-	54,301	-
Color Phaser 7760 Printer SN AUX 308801N		Marketing						12/22/2008	1/1/2009	$ 5,369	5.00	0.200	$ 1,074	4.00	5.00	$ -	-	5,369	-
Printronix P7215 Mode 1500 LPM printer in quiet zed cabinet		Academic Computing						2/27/2009	1/1/2009	$ 12,617	5.00	0.200	$ 2,523	4.00	5.00	$ -	-	12,617	-
HP MSL4048 2 LTO-4 Ultrium 1840 System hardware SI- MSA...		Academic Computing						5/22/2009	1/1/2009	$ 19,595	5.00	0.200	$ 3,919	4.00	5.00	$ -		19,595	
BL460 Server Blade		Health Sciences						4/13/2009	1/1/2009	$ 6,912	5.00	0.200	$ 1,382	4.00	5.00	$ -	-	6,912	-
Acoustic orchestra shell for Madison Theatre		Facilities - Madison Theatre						6/25/2009	1/1/2009	$ 149,882	5.00	0.200	$ 29,976	4.00	5.00	$ -		149,882	
Site 1 Main Campus HP 42U Rack C7000 blade BL460 server		Facilities - Main Campus						1/28/2009	1/1/2009	$ 187,071	5.00	0.200	$ 37,414	4.00	5.00	$ -	-	187,071	-
Site 2 AET Campus HP 42U Rack C7000 Blade and 4BL460 server		Facilities - Main Campus						1/28/2009	1/1/2009	$ 172,073	5.00	0.200	$ 34,415	4.00	5.00	$ -	-	172,073	-
Rims Software		Auxiliary - Campus Police						7/1/2008	1/1/2009	$ 81,000	5.00	0.200	$ 16,200	4.00	5.00	$ -	-	81,000	-
Identification and security		Auxiliary - Bursar's Office						12/4/2008	1/1/2009	$ 5,522	5.00	0.200	$ 1,104	4.00	5.00	$ -	-	5,522	-
Identification and security		Auxiliary - Admission						8/12/2008	1/1/2009	$ 8,959	5.00	0.200	$ 1,792	4.00	5.00	$ -	-	8,959	-
GPU Pickups		Auxiliary - Campus Police						6/30/2009	1/1/2009	$ 31,663	5.00	0.200	$ 6,333	4.00	5.00	$ -	-	31,663	-
KCRW Web server equipment		Auxiliary - KCRW						11/25/2008	1/1/2009	$ 14,312	5.00	0.200	$ 2,862	4.00	5.00	$ -	-	14,312	-
KCRW Music library system		Auxiliary - KCRW						5/23/2009	1/1/2009	$ 8,110	5.00	0.200	$ 1,622	4.00	5.00	$ -	-	8,110	-
Total FY08-09 Equipment Additions										$ 3,542,081			$ 708,416			$ -	$ -	$ 3,542,081	$ -
Total 08-09										$ 3,542,081			$ 708,416			$ -	$ -	$ 3,542,081	$ -
FY 09-10 Equipment Addition																			
Tickets attendant booth SN# [illegible]		Facilities - Student Services						07/31/2009	1/1/2010	$ 14,394	20.00	0.050	$ 720	14.60	15.50	$ 3,958	720	11,156	3,238
Fiesta solar installation kit		Dual Enrollment					66088	06/10/2010	1/1/2010	$ 8,750	5.00	0.200	$ 1,750	4.00	5.00	$ -		8,750	
Lab SS Crt Adv 1 human simulator SAH1001267		Dual Enrollment					61000	05/28/2010	1/1/2010	$ 42,434	5.00	0.200	$ 8,487	4.00	5.00	$ -	-	42,434	-
Bullet [illegible] 120/208V 3 ph [illegible]		Academic Affairs - Life Science					63867	01/21/2010	1/1/2010	$ 7,936	5.00	0.200	$ 1,587	4.00	5.00	$ -		7,936	
RO Unit MP 180 460 water system SN [illegible]		Academic Affairs - Life Science					53574	04/29/2010	1/1/2010	$ 16,477	5.00	0.200	$ 3,295	4.00	5.00	$ -	-	16,477	-
Canon 1110 Color scanner SN 301594		Dual Enrollment - DSPS					62035	6/30/2009 and 7/1/2009	1/1/2010	$ 7,703	5.00	0.200	$ 1,541	4.00	5.00	$ -		7,703	-

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
ALOS Z-Scan 48-bit Microform scanner with zoom lens, scanner and interface kit SN 85617490		Fiscal Services - Payroll					55066 / 55068 / 55070	05/14/2010	1/1/2010	$ 8,137	5.00	0.200	$ 1,627	4.00	5.00	$ -		8,137	-
IP Telephone system hardware and software, part of $1.3 million traded in		Facilities - Network System						01/22/2010	1/1/2010	$ 671,293	5.00	0.200	$ 134,259	4.00	5.00	$ -		671,296	
Energy efficient DC precision air conditioning split system model [illegible] plus condenser model #CDF205-A		Facilities - Various Bldgs						02/10/2010	1/1/2010	$ 24,197	5.00	0.200	$ 4,839	4.00	5.00	$ -		24,197	
Point and fire system		Campus Police - SIMS/NIMS						06/30/2010	1/1/2010	$ 11,564	5.00	0.200	$ 2,313	4.00	5.00	$ -	-	11,564	-
Yamaha M7CL-48 Digital centralogic mixing console with meter bridge SN [illegible]		SMC Performing Arts Center					60779	05/21/2010	1/1/2010	$ 16,650	5.00	0.200	$ 3,330	4.00	5.00	$ -		16,650	
Drum/Disc brake trainer (1 wheel) / courseware		Dual Enrollment						07/09/2010	1/1/2010	$ 6,954	5.00	0.200	$ 1,391	4.00	5.00	$ -	-	6,954	-
Lighting system (J1951) Trainer-faulted / courseware		Dual Enrollment						07/09/2010	1/1/2010	$ 6,013	5.00	0.200	$ 1,203	4.00	5.00	$ -	-	6,013	-
Charging system (J1350) Trainer-faulted / courseware		Dual Enrollment						07/09/2010	1/1/2010	$ 5,236	5.00	0.200	$ 1,046	4.00	5.00	$ -	-	5,236	-
Repeater		Campus Police - SIMS/NIMS						06/30/2010	1/1/2010	$ 23,248	5.00	0.200	$ 4,650	4.00	5.00	$ -	-	23,248	-
GPS Package TRBOnet (digital)		Campus Police - SIMS/NIMS						06/30/2010	1/1/2010	$ 18,109	5.00	0.200	$ 3,622	4.00	5.00	$ -	-	18,109	-
Permanent patch - VCU with KFT 5800 mobile		Campus Police - SIMS/NIMS						06/30/2010	1/1/2010	$ 25,242	5.00	0.200	$ 5,048	4.00	5.00	$ -	-	25,242	-
Transmitter system		KCRW						10/30/09	1/1/2010	$ 6,500	5.00	0.200	$ 1,300	4.00	5.00	$ -	-	6,500	-
Total FY09-10 Equipment Additions										$ 927,412			$ 183,324			$ 3,958	$ 720	$ 924,174	$ 3,238
FY 09-10 Vehicle Addition																			
Electric car		Transportation						5/10/2010	1/1/2010	$ 10,025	8.00	0.125	$ 1,253	7.00	8.00	$ -	-	10,025	-
Electric car		Recycling						12/01/09	1/1/2010	$ 18,314	8.00	0.125	$ 2,289	7.00	8.00	$ -	-	18,314	-
Total FY09-10 Vehicle Additions										$ 28,339			$ 3,542			$ -	$ -	$ 28,339	$ -
Total 09-10										$ 955,751			$ 186,866			$ 3,958	$ 720	$ 952,512	$ 3,238
FY 10-11 Equipment Addition																			
Christie Digital Projector CHF-CP-2220		SMC Performing Arts				P1111115CV	72110	08/25/2010	1/1/2011	$ 67,293	5.00	0.200	$ 13,459	4.00	5.00	$ -	-	67,293	-
Doremi Digital Server DCP-2000 DS-D196329		SMC Performing Arts				P1111116CV	72124	08/25/2010	1/1/2011	$ 17,448	5.00	0.200	$ 3,490	4.00	5.00	$ -	-	17,448	-
Digital Learning Studio		LS 152				P91200CM	66631, 66638, 66573	7/29 & 8/30/2010	1/1/2011	$ 36,644	5.00	0.200	$ 7,329	4.00	5.00	$ -		36,644	
Smart SBD685 Dual Touch Board with IX Projector - SN SD685-R2-[illegible]		LS 108				P91203ICV	66325	08/30/2010	1/1/2011	$ 6,232	5.00	0.200	$ 1,246	4.00	5.00	$ -		6,232	
Smart SBD685 Dual Touch Board with IX Projector - SN SD685-R2-[illegible]		LS 110				P91203ICV	66326	08/30/2010	1/1/2011	$ 6,232	5.00	0.200	$ 1,246	4.00	5.00	$ -	-	6,232	-
Smart SBD685 Dual Touch Board with IX Projector - SN SD685-R2-[illegible]		LS 110				P91203ICV	66327	08/30/2010	1/1/2011	$ 6,232	5.00	0.200	$ 1,246	4.00	5.00	$ -	-	6,232	-
Camera Security System - Axis P3343-V Fixed Dome Network Camera		Digital Learning Studio				P1102715D	66860-61	05/06/2010	1/1/2011	$ 6,394	5.00	0.200	$ 1,279	4.00	5.00	$ -	-	6,394	-
EMS Enterprise Base System, Academic interface, Integrated Authentication Module		Events				A1107030PS		7/23 & 8/13/2010	1/1/2011	$ 21,000	5.00	0.200	$ 4,200	4.00	5.00	$ -	-	21,000	-
Integrated AV System		Business Bldg Conf Rm 3				P11 6195F and P11 6205F	56896, 56933	3/31 & 4/29/2011	1/1/2011	$ 16,441	5.00	0.200	$ 3,288	4.00	5.00	$ -	-	16,441	-
Integrated AV System		Drescher Hall Conf Room				P11 6195F and P11 6205F	56878, 56979	3/31 & 4/29/2011	1/1/2011	$ 16,441	5.00	0.200	$ 3,288	4.00	5.00	$ -	-	16,441	-
QuickChart Base System		Distance Education				A11 5058C		06/10/2010	1/1/2011	$ 65,000	5.00	0.200	$ 13,000	4.00	5.00	$ -		65,000	
Fly Frame Rigged Spectral 240 SD Flat Screen		SMC Performing Arts Center				P11 5385F	72479	05/28/2011	1/1/2011	$ 31,994	5.00	0.200	$ 6,399	4.00	5.00	$ -	-	31,994	-
Thermo Scientific Exactstore Ultra Refrigerator/Freezer 11 cu.ft		Chemistry				B9106505D	72617	07/23/2010	1/1/2011	$ 5,130	10.00	0.100	$ 513	9.00	10.00	$ -		5,130	
Complete Rolling Audio System		Events				P1121265F	72603	05/03/2011	1/1/2011	$ 5,000	5.00	0.200	$ 1,000	4.00	5.00	$ -	-	5,000	-
Digital Signage System - Emergency Notification Network		Facilities				P1109848S	71920-73064	7/29 & 8/23 & 9/13/2010	1/1/2011	$ 156,258	5.00	0.200	$ 31,252	4.00	5.00	$ -	-	156,258	-
Telecommunication Equipment - Cisco Air-LAP1142-AK9-10 - 1 of 5		Facilities				A11 6948C	72731-72740	01/31/2011	1/1/2011	$ 6,791	5.00	0.200	$ 1,358	4.00	5.00	$ -		6,791	
Telecommunication Equipment - Cisco Air-LAP1142-AK9-10 - 2 of 5		Facilities				A11 6948C	72741-72750	01/31/2011	1/1/2011	$ 6,791	5.00	0.200	$ 1,358	4.00	5.00	$ -		6,791	
Telecommunication Equipment - Cisco Air-LAP1142-AK9-10 - 3 of 5		Facilities				A11 6948C	72751-72760	01/31/2011	1/1/2011	$ 6,791	5.00	0.200	$ 1,358	4.00	5.00	$ -		6,791	
Telecommunication Equipment - Cisco Air-LAP1142-AK9-10 - 4 of 5		Facilities				A11 6948C	72761-72770	01/31/2011	1/1/2011	$ 6,791	5.00	0.200	$ 1,358	4.00	5.00	$ -	-	6,791	-
Telecommunication Equipment - Cisco Air-LAP1142-AK9-10 - 5 of 5		Facilities				A11 6948C	72771-72780	01/31/2011	1/1/2011	$ 6,791	5.00	0.200	$ 1,358	4.00	5.00	$ -	-	6,791	-
Software - Nuance Phonetic Operator Automated Telephone Directory System		Facilities				A11 6948C	70571	01/19/2011	1/1/2011	$ 6,048	5.00	0.200	$ 1,210	4.00	5.00	$ -	-	6,048	-

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Depm begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
EEMS328F1Z Trouble Shooting and Shop Management Tool SN DENVER500318		Auto Repair Class				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 7,573	5.00	0.200	$ 1,514	4.00	5.00	$ -		7,573	-
CISCO C3900 [illegible]		MIS				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 102,393	5.00	0.200	$ 20,479	4.00	5.00	$ -		102,393	-
Bedrock Indie Bundle and Lens Kit		Communications				[illegible]	55852 55853	[illegible]	1/1/20[illegible]	$ 7,179	5.00	0.200	$ 1,436	4.00	5.00	$ -	-	7,179	-
Bedrock Indie Bundle and Lens Kit		Communications				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 7,179	5.00	0.200	$ 1,436	4.00	5.00	$ -	-	7,179	-
Panasonic [illegible]		[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -		[illegible]	-
Revit Architecture 2011 New License SN 353-[illegible]		Facilities				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -		[illegible]	-
Revit Architecture 2011 New License SN 353-[illegible]		Facilities				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 6,043	5.00	0.200	$ [illegible]	4.00	5.00	$ -		[illegible]	-
Projection System		Workforce and Economic				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 15,650	5.00	0.200	$ 3,130	4.00	5.00	$ -		15,650	-
Total FY10-11 Equipment Additions										$ 741,927			$ 147,872			$ -	$ -	$ 741,927	$ -
FY 10-11 Vehicle Addition																			
2010 Dodge [illegible] VIN [illegible]		Transportation				[illegible]	72187	[illegible]	1/1/20[illegible]	$ 17,960	8.00	0.125	$ 2,245	7.00	8.00	-	-	17,960	-
Total FY10-11 Vehicle Additions										$ 17,960			$ 2,245			$ -	$ -	$ 17,960	$ -
Total 10-11										$ 759,887			$ 150,117			$ -	$ -	$ 759,887	$ -
FY 11-12 Equipment Addition																			
[illegible]		Academic Computing				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 11,209	5.00	0.200	$ [illegible]	4.00	5.00			11,209	
Crestron Touch Screen SN [illegible]		Life Science/STEM				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 27,424	5.00	0.200	$ 5,485	4.00	5.00			27,424	
[illegible]		Life Science/STEM				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
AET 100 Audio Visual System		AET 100				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 14,314	5.00	0.200	$ 2,863	4.00	5.00			14,314	
BUS 106 Audio Visual Upgrade		BUS 106				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
LSB 207 Conference Room Audio Visual System		[illegible]				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 15,250	5.00	0.200	$ 3,050	4.00	5.00			15,250	
Cisco Telepresence MPX 5500 Enterprise Edition		MIS/Telecom				[illegible]	[illegible]	[illegible]	1/1/20[illegible]	$ 39,083	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
Human Skeleton		Anthropology/STEM				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		Life Science/[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]			[illegible]	
[illegible]		Life Science/[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]			[illegible]	
[illegible]		Life Science/STEM				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]			[illegible]	
[illegible]		Life Science/STEM				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]			[illegible]	
[illegible]		Life and Physical Sciences				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
BUS [illegible] and DH 222 - Audio Visual Systems Equipment and Installation		BUS 105 and DH 222				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		SC [illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	10.00	0.100	$ [illegible]	9.00	10.00			[illegible]	
[illegible]		SC [illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	10.00	0.100	$ [illegible]	9.00	10.00			[illegible]	
[illegible]		Purchasing				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	20.00	[illegible]	$ [illegible]	12.00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]		Life Science/STEM				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		Earth Science/STEM				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		Life Science/[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		Life Science/[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]	$ [illegible]	[illegible]	[illegible]			[illegible]	
[illegible]		Life Science/STEM				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		STEM				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		STEM				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		STEM				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		Music/Facilities				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		Music/Facilities				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		Music/Facilities				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		Human Resources				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	20.00	[illegible]	$ [illegible]	12.00	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]		Life Science/[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	
[illegible]		Life Science/[illegible]				[illegible]	[illegible]	[illegible]	[illegible]	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00			[illegible]	

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Depm begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Christie Cine IPM and Christie Digital		SMC Performing Arts					24525	04/19/2012	1/1/2012	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	18,930	
Autoscrubber Advance Adfinity 20D		Operations				A01588	24428	01/30/2012	1/1/2012	$ 5,469	5.00	0.200	$ 1,094	4.00	5.00	$		[illegible]	
Total FY11-12 Equipment Additions										$ 609,736			$ 111,143			$ 11,704	$ 1,561	$ 599,593	$ 10,143
Total 11-12										$ 609,736			$ 111,143			$ 11,704	$ 1,561	$ 599,593	$ 10,143
FY 12-13 Equipment Addition																			
G2938AA and 3286SCA 2100 Electrophoresis Bioanalyzer with Laptop Bundle						P130966SF	79272	07/18/2012	01/01/2013	$ 26,242	5.00	0.200	$ 5,248	4.00	5.00	$ -	-	26,242	-
Tandem Axle Trailer with Reels, 230 gal tank w/ deck, 12V Pressure Washer 20HP						P130302NC	[illegible]	03/04/2013	01/01/2013	$ 8,447	10.00	0.100	$ 845	[illegible]	[illegible]	$ -	-	[illegible]	-
GTW-MXPTR? Draining Mixer Pushmill						P120928SF	76284	12/18/2012	01/01/2013	$ [illegible]	10.00	0.100	$ [illegible]	[illegible]	[illegible]	$ -	-	[illegible]	-
Nikon D800 Digital SLR w/28-300 with memory card, battery, filter and lens						P131248SF	76559	12/17/2012	01/01/2013	$ 5,167	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Ri7210 60 Avea Comprehensive Ventilator						P130708SF	79108	11/07/2012	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	10,026	-
PT-DW740UK Panasonic HD DLP Video Projector SH3156040 and accessories						P131754SF	86058	6/14/2013	01/01/2013	$ 8,083	5.00	0.200	$ 1,617	4.00	5.00	$ -	-	[illegible]	-
PT-DW740UK Panasonic HD DLP Video Projector SH3236034 and accessories						P131754SF	74294	6/14/2013	01/01/2013	$ 10,035	5.00	0.200	$ [illegible]	4.00	5.00	$		10,035	
Automatic Suntracking Photometer						P121920SF	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Barracuda Spam Firewall [illegible] SN BAR-SF-[illegible]						P130851CV	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Nicolet Spectrometer and Software						P130271SF	[illegible]	[illegible]	01/01/2013	$ 17,647	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	17,647	-
Thermoscientific Sorvall CW3 plus Automated Blood Cell Washer with Rotor						P131815SF	66811	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	8,032	-
Thermoscientific Centre with Automated Blood Cell Washer with Rotor						P131816SF	66812	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	7,987	-
HP BLC VC Flexfabric SN [illegible]						P131084CV	60500, 8112[illegible], 64126, 6412[illegible]	05/17/2013	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
HP BLC VC Flexfabric SN [illegible]						P131084CV	60847, 61127, 64128, 64129	05/17/2013	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
EEWAS60AL22 Ultra Argon V3D Aligner with accessories						P130730NC	79402	08/11/2012	01/01/2013	$ [illegible]	5.00	0.200	$ 4,722	4.00	5.00	$ -	-	[illegible]	-
Burglar Alarm Systems						A131280NC	[illegible]	[illegible]	01/01/2013	$ 5,580	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	5,580	-
JNM-ECS400 NMR Spectrometer Basic Broadband Pulsed Field Gradient NMR System with Auto Tuning Unit						P130518SF	[illegible]	02/01/2013	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Avid ISIS 5000						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
T420 Thermal Imaging Camera SN #[illegible]						P130906SF	79468	10/05/2012	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Network Switch Upgrades						P121785CV	73050	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ 36,040	4.00	5.00	$		[illegible]	
Network Switch Upgrades						P121785CV	73051	08/31/2012	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Network Switch Upgrades						P121785CV	73053	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		46,536	
Network Switch Upgrades						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Network Switch Upgrades						P121785CV	[illegible]	[illegible]	01/01/2013	$ 92,411	5.00	0.200	$ 18,482	4.00	5.00	$ -	-	92,411	-
Network Switch Upgrades-Wireless/LAN/AES/WCS						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Catalyst 3560X 48 Port FDO1841[illegible]						P130951NPC	59748	10/31/2012	01/01/2013	$ [illegible]	5.00	0.200	$ 1,707	4.00	5.00	$		[illegible]	
Catalyst 3560X 48 Port FDO1841[illegible]						P130951NPC	59747	10/31/2012	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Catalyst 3560X 48 Port FDO1841[illegible]						P130951NPC	[illegible]	10/31/2012	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Catalyst 3560X 48 Port FDO1841[illegible]						P130951NPC	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Catalyst 3560X 48 Port FDO1841[illegible]						P130951NPC	59750	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Catalyst 3560X 48 Port FDO1841[illegible]						P130951NPC	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Catalyst 3560X 48 Port FDO1841[illegible]						P130951NPC	59752	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
CIS WS-X6708-10G-3c 10 Gigabit Ethernet						P131380CV	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
CIS WS-X6708-10G-3c 10 Gigabit Ethernet						P131380CV	75610	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ 4,850	4.00	5.00	$		[illegible]	
802.11n CAP 10 Apps with Clean Air - Model 3602I-AK9						P131380CV	75632	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Catalyst 4500X with 10GBase-LR-SFP Module						P131380CV	75650	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Catalyst C3560X 48 Port with 10GBase-LR-SFP Module						P131380CV	75611	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ 2,610	4.00	5.00	$		13,050	
Catalyst C3560X 48 Port with 10GBase-LR-SFP Module						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Catalyst C3560X 48 Port with 10GBase-LR-SFP Module						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Catalyst C3560X 48 Port with 10GBase-LR-SFP Module						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Catalyst C3560X 48 Port with 10GBase-LR-SFP Module						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Catalyst C3560X 48 Port with 10GBase-LR-SFP Module						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Catalyst C3560X 48 Port with 10GBase-LR-SFP Module						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$		[illegible]	
Catalyst C3560X 48 Port with 10GBase-LR-SFP Module						[illegible]	[illegible]	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$ -	-	[illegible]	-
Color Viewing Station						P130818SF	79489	[illegible]	01/01/2013	$ [illegible]	5.00	0.200	$ [illegible]	4.00	5.00	$	-	[illegible]	

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
HP Asset Management Tracking Suite with Contract Management and Procurement						A13 690CVI	54639	06/29/2013	01/01/2013	$ 71,463		5.00	0.200	$ 14,291	4.00	5.00	$ -	-	71,452	-
HP DL 380 Server						P13 028CV	79192	05/24/2013	01/01/2013	$ 8,963		5.00	0.200	$ 1,794	4.00	5.00	$ -	-	8,930	-
MHC3524 Landa Portable Honda Driven Pressure Washer 4 Wheel						A01628	75866	06/30/2013	01/01/2013	$ 5,337		10.00	0.100	$ 534	9.00	10.00	$ -	-	5,337	-
Total FY12-13 Equipment Additions										$ 1,576,424				$ 312,804			$ -	$ -	$ 1,576,424	$ -
Total 12-13										$ 1,576,424				$ 312,804			$ -	$ -	$ 1,576,424	$ -
FY 13-14 Equipment Addition																				
Apple Mac Pro SN F5KMR0EFF684						P142086CM	78941 78942 78943	6/4/2014 and 7/1/2014	01/01/2014	$ 7,084		5.00	0.200	$ 1,417	4.00	5.00	$ -	-	7,084	-
Emergency Water System						P141864SF	78351 78355	4/18/2014	01/01/2014	$ 20,514		10.00	0.100	$ 2,050	9.00	10.00	$ -	-	20,514	-
Ballymore/Garden-M SL-12 Scissor Lift Push-Around 500 lb Cap						P141670SF	13807	3/27/2014	01/01/2014	$ 9,217		10.00	0.100	$ 927	9.00	10.00	$ -	-	9,217	-
JVC GY HM650 PRO-HD Camcorder (Mobile News Camera) SN 168M1542						P113803SF	61241	3/4/2014	01/01/2014	$ 5,464		5.00	0.200	$ 1,093	4.00	5.00	$ -		5,431	
JVC GY HM650 PRO-HD Camcorder (Mobile News Camera) SN 168M1571						P113803SF	61246	3/4/2014	01/01/2014	$ 5,464		5.00	0.200	$ 1,093	4.00	5.00	$ -		5,434	
JVC GY HM650 PRO-HD Camcorder (Mobile News Camera) SN 178M0549						P141860SF	61246	3/4/2014	01/01/2014	$ 5,464		5.00	0.200	$ 1,093	4.00	5.00	$ -		5,434	
Panasonic 86" Interactive Plasma Display SN 654640540						P141606SF	66308	3/13/2014	01/01/2014	$ 5,644		5.00	0.200	$ 1,129	4.00	5.00	$ -	-	5,644	-
Panasonic Projector XEW 16000 Lument SN 56003801K						P106213SF	78588	9/21/2013	01/01/2014	$ 16,640		5.00	0.200	$ 3,320	4.00	5.00	$ -	-	16,640	-
HP Asset Management Suite						A13189CM	64035 65051 65052	6/28/2013	01/01/2014	$ 29,009		5.00	0.200	$ 5,802	4.00	5.00	$ -	-	29,109	-
HP Proliant DL380E Gen8 Server						P141724SF	78922	3/17/2014	01/01/2014	$ 8,401		5.00	0.200	$ 1,680	4.00	5.00	$ -	-	8,401	-
Buffalo Terastation 7120R Enterprise SN 30093930600055						P143808CM	78576 78600	9/18/2013	01/01/2014	$ 10,123		5.00	0.200	$ 2,026	4.00	5.00	$ -	-	10,129	-
HP BL460c Gen8 Server						P141888CM	61486	6/3/2014	01/01/2014	$ 39,348		5.00	0.200	$ 7,870	4.00	5.00	$ -	-	39,348	-
HP DL300 Gen8 Server						P11880CM	61488	6/3/2014	01/01/2014	$ 12,122		5.00	0.200	$ 2,424	4.00	5.00	$ -	-	12,132	-
NetAPP						n/a	NA	7/2/2013	01/01/2014	$ 130,533		5.00	0.200	$ 26,107	4.00	5.00	$ -	-	130,536	-
WSA 6505 X Chas SSP20 6 GE 2SFP+ 20G MGT, Cisco Router						n/a	NA	7/2/2013	01/01/2014	$ 40,895		5.00	0.200	$ 8,179	4.00	5.00	$ -	-	40,895	-
Theatrical Lighting Control Console						P140081SF	51089	10/23/2013	01/01/2014	$ 11,623		10.00	0.100	$ 1,162	9.00	10.00	$ -	-	11,623	-
DIT Station Rogue 4 Portable On-set Data Management System						P143807SF	78805	10/3/2013	01/01/2014	$ 9,893		5.00	0.200	$ 1,979	4.00	5.00	$ -	-	9,893	-
Pyxis MedStation 4000 Console Profile Console, Monitor, Printer						P141790SF	79802	5/13/2014	01/01/2014	$ 19,143		5.00	0.200	$ 3,829	4.00	5.00	$ -	-	19,143	-
Cisco Catalyst 3850 (4)						P141384NFC	78129 78134 78200 78201 78202 78208	1/27/2014	01/01/2014	$ 71,690		5.00	0.200	$ 14,338	4.00	5.00	$ -	-	71,690	-
Cisco Catalyst 4500X (4)						P141780NC	78268 78297	3/31/2014	01/01/2014	$ 88,415		5.00	0.200	$ 17,683	4.00	5.00	$ -	-	88,415	-
Nexus 7000 Switches (2)						P141882NC	78424 78445 78326-78346 78305-78386	3/31/2014	01/01/2014	$ 112,235		5.00	0.200	$ 22,447	4.00	5.00	$ -	-	112,235	-
Cisco Catalyst 3850 (2)						P141772NC	83019 83024 83393-83394	2/20/2014	01/01/2014	$ 16,740		5.00	0.200	$ 3,348	4.00	5.00	$ -	-	16,740	-
Microscope						P140188SF	79040 79049	10/18/2013	01/01/2014	$ 24,317		10.00	0.100	$ 2,431	9.00	10.00	$ -	-	24,310	-
Steris Lab 250 Sterilizer with Decon cycle and Loading Cart						P131785SF	75731 75738	9/20/2013	01/01/2014	$ 68,347		5.00	0.200	$ 13,669	4.00	5.00	$ -	-	68,347	-
Steris Lab 250 Sterilizer with Decon cycle and Loading Cart						P131785SF	75736 75737	9/20/2013	01/01/2014	$ 68,347		5.00	0.200	$ 13,669	4.00	5.00	$ -	-	68,347	-
Main Data Center Enterprise Storage Area Network Project - with trade in						A141127CM	78258 78250	3/3/2014	01/01/2014	$ 504,507		5.00	0.200	$ 100,901	4.00	5.00	$ -		504,537	
Main Data Center Enterprise Storage Area Network Project - with trade in						A141127CM	78258 78253	3/3/2014	01/01/2014	$ (28,090)		5.00	0.200	$ (5,618)	4.00	5.00	$ -		(28,090)	
Scanner						P142150CM	78944	8/13/2014	01/01/2014	$ 5,268		5.00	0.200	$ 1,054	4.00	5.00	$ -	-	5,268	-
Wireless Switch (1 of 4)						AC2072			01/01/2014	$ 8,202		5.00	0.200	$ 1,640	4.00	5.00	$ -	-	8,202	-
Wireless Switch (2 of 4)						AC2072			01/01/2014	$ 8,202		5.00	0.200	$ 1,640	4.00	5.00	$ -	-	8,202	-
Wireless Switch (3 of 4)						AC2072			01/01/2014	$ 8,202		5.00	0.200	$ 1,640	4.00	5.00	$ -	-	8,202	-
Wireless Switch (4 of 4)						AC2072			01/01/2014	$ 8,201		5.00	0.200	$ 1,640	4.00	5.00	$ -	-	8,201	-
Total FY13-14 Equipment Additions										$ 1,369,292				$ 265,288			$ -	$ -	$ 1,369,292	$ -
FY 13-14 Vehicle Addition																				
2013 Chevrolet Impala 2G1WD5E3XD1266650 with Liberty Light Bars Unit 485						P13 716NC, P14 148NC	76732	8/13/2013	01/01/2014	$ 32,433		8.00	0.125	$ 4,054	7.00	8.00	$ -	-	32,433	-
2013 Chevrolet Impala 2G1WD5E3XD1256730 with Liberty Light Bars Unit 488						P13 716NC, P14 148NC	76733	8/13/2013	01/01/2014	$ 32,433		8.00	0.125	$ 4,054	7.00	8.00	$ -	-	32,433	-
2013 Chevrolet Tahoe 1GNLC2E08DR306672						P131716NC	76744	8/23/2013	01/01/2014	$ 33,472		8.00	0.125	$ 4,184	7.00	8.00	$ -	-	33,472	-

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Total FY13-14 Vehicle Additions										$ 98,338				$ 12,292			$ -	$ -	$ 98,338	$ -
Total 13-14										$ 1,467,630				$ 277,580			$ -	$ -	$ 1,467,630	$ -
FY 14-15 Equipment Addition																				
VariLite VL2500 SPOT, 700W, CYM COLOR MIXER W/LAMP - installed - standard gobos installed, & Powercon cord						P150687SF	60052	11/13/2014	01/01/2015	8,592		10.00	0.100	$ 859	9.00	10.00	$ 429	429	8,592	-
VariLite VL2500 SPOT, 700W, CYM COLOR MIXER W/LAMP - installed - standard gobos installed, & Powercon cord						P150687SF	60052	11/13/2014	01/01/2015	8,582		10.00	0.100	$ 858	9.00	10.00	$ 429	429	8,582	-
DW11K Panasonic Projector 3 Chip DLP 11000 Lumen Dual Lamp DW 3D, HDMI, RGB 1&2 Video input Serial &						P15 0835F	77607	04/17/2015	01/01/2015	29,390		5.00	0.200	$ 5,880	4.00	5.00	$ -	-	29,390	-
Panasonic 6500 Lumen WUXGA Projector with Panasonic Zoom lens 2.8 to 4.6:1						A150440SF	10468	06/29/2014	01/01/2015	13,922		5.00	0.200	$ 2,784	4.00	5.00	$ -	-	13,922	-
#DIG-3496R-BBB+CTS Dymplex Outdoor Single Color Display Scoreboard						P151286SF	102286	02/27/2015	01/01/2015	31,423		10.00	0.100	$ 3,142	9.00	10.00	$ 1,571	1,571	31,428	-
INSTALLATION on #DIG-3496R DAKTRONICS OLYMPIC OUTDOOR SINGLE COLOR DISPLAY SCOREBOARD						P151286SF		02/27/2015	01/01/2015	3,000	A	10.00	0.100	$ 300	9.00	10.00	$ 150	150	3,000	-
Epilog Fusion 32 30 watt - Air Cooled High Performance Laser Engraver						P151496NC	77300	03/26/2015	01/01/2015	22,713		10.00	0.100	$ 2,271	9.00	10.00	$ 1,136	1,135	22,708	-
Upgrade Audio Visual System in Science Lecture Hall room 115						A15 0385F	70200 70201 78202 78203 78204 78205 78211 78217	01/30/2015	01/01/2015	16,767		5.00	0.200	$ 3,353	4.00	5.00	$		16,737	
#80240330 Martin Mac Quantum Profile Light Fixture						P151644SF	77492	03/10/2015	01/01/2015	6,073		10.00	0.100	$ 608	9.00	10.00	$ 304	304	6,076	-
Greenlight + Swordknight Equipment						A15 0092NC	115826	07/22/2014	01/01/2015	7,391		10.00	0.100	$ 739	9.00	10.00	$ 370	370	7,391	-
Isotemp Incubator water jacketed - IR Sensor, RH Display, 150VDH						P150487SF	78581	08/27/2014	01/01/2015	7,759		10.00	0.100	$ 776	9.00	10.00	$ 388	388	7,759	-
AOS-BTH-250 Cyclone XHE 100Ga Gas w/ Htr						P150558SF	FIXTURE	08/13/2014	01/01/2015	5,724		10.00	0.100	$ 572	9.00	10.00	$ 286	286	5,724	-
AOS-BTH-250 Cyclone XHE 100Ga Gas w/ Htr						P150558SF	FIXTURE	08/22/2014	01/01/2015	5,724		10.00	0.100	$ 572	9.00	10.00	$ 286	286	5,724	-
Koolkare plus A/C Service Center						P151045SF	101597	10/14/2014	01/01/2015	5,074		10.00	0.100	$ 508	9.00	10.00	$ 254	254	5,076	-
Koolkare plus A/C Service Center Hybrid						P15 0525F	61285	10/23/2014	01/01/2015	5,075		10.00	0.100	$ 507	9.00	10.00	$ 254	254	5,075	-
ITStreamlined - Phase 3 Asset Management Suite						A131680CV2	SERVICE	03/25/2015	01/01/2015	14,850		5.00	0.200	$ 2,970	4.00	5.00	$ -	-	14,850	-
#1610 HAL Emulator 3 MCAS Adult Respiratory Simulator System						P15 9175F	78218 78219	05/18/2015	01/01/2015	21,660		10.00	0.100	$ 2,166	9.00	10.00	$ 1,083	1,083	21,330	-
BUNDY WS-C3850-48FD-L Cisco Catalyst 3850 48 Port Full POE 2x10g Uplink LAN Base CMAS Line 403564						P150460CVB	102096 102097 102098 102185	10/30/2014	01/01/2015	78,107		5.00	0.200	$ 15,621	4.00	5.00	$ -	-	78,107	-
1744 WS-C3850-48FD-L Cisco Catalyst 3850 48 Port Full POE 2x10g Uplink IP Base CMAS Line 409565						P150460CVB		10/30/2014	01/01/2015	10,098		5.00	0.200	$ 2,020	4.00	5.00	$ -	-	10,098	-
3/714 WS-C3850-48FD-L Cisco Catalyst 3850 48 Port Full POE 2x10g Uplink IP Base CMAS Line 409565						P150460CVB	101575 101420 101657 101322	10/30/2014	01/01/2015	30,491		5.00	0.200	$ 6,098	4.00	5.00	$ -	-	30,491	-
ADMISSIONS WS-C3850-48FD-L Cisco Catalyst 3850 48 Port Full POE 2x10g Uplink LAN Base CMAS Line 403564						P150460CVB		10/30/2014	01/01/2015	25,903		5.00	0.200	$ 5,181	4.00	5.00	$		25,906	
ADMISSIONS WS-C4500X-16sfp+ Catalyst 4500X 16 Port 10g IP Base Front-to-Back, No P/S CMAS Line 403648						P150460CVB		10/30/2014	01/01/2015	21,664		5.00	0.200	$ 4,333	4.00	5.00	$		21,331	
ADMISSIONS WS-C3850-48FD-L Cisco Catalyst 3850 48 Port Full POE 2x10g Uplink LAN Base CMAS Line 409564						P150460CVB		10/30/2014	01/01/2015	18,257		5.00	0.200	$ 3,653	4.00	5.00	$ -	-	18,237	-
ART WS-C3850-48FD-S Cisco Catalyst 3850 48 Port Full POE 2x10g Uplink IP Base CMAS Line 409565						P150460CVB		10/30/2014	01/01/2015	13,722		5.00	0.200	$ 2,744	4.00	5.00	$ -	-	13,722	-
BOOKSTORE WS-C3850-48FD-S Cisco Catalyst 3850 48 Port Full POE 2x10g Uplink IP Base CMAS Line 409565						P150460CVB	102120 102121	10/30/2014	01/01/2015	10,090		5.00	0.200	$ 2,020	4.00	5.00	$		10,090	
1710 WS-C3850-48FD-L Cisco Catalyst 3850 48 Port Full POE 2x10g Uplink LAN Base CMAS Line 403564						P150460CVB		10/30/2014	01/01/2015	8,953		5.00	0.200	$ 1,791	4.00	5.00	$ -	-	8,950	-
1738 WS-C3850-48FD-S Cisco Catalyst 3850 48 Port Full POE 2x10g Uplink IP Base CMAS Line 411062						P150460CVB	101581	10/30/2014	01/01/2015	10,098		5.00	0.200	$ 2,020	4.00	5.00	$ -	-	10,098	-
1714 Cisco Catalyst 3850 24 Port PoE 2x10G Uplink LAN Base CMAS Line 403561						P150460CVB		10/30/2014	01/01/2015	6,417		5.00	0.200	$ 1,283	4.00	5.00	$ -	-	6,417	-
1734 WS-C3850-24-PD-S Cisco Catalyst 3850 24 Port PoE 2x10G Uplink Base CMAS Line 409416						P150460CVB	102086	10/30/2014	01/01/2015	6,727		5.00	0.200	$ 1,345	4.00	5.00	$ -	-	6,727	-
1734 WS-C3850-24-PD-S Cisco Catalyst 3850 24 Port PoE 2x10G Uplink IP CMAS Line 409415						P150460CVB	102040	10/30/2014	01/01/2015	6,727		5.00	0.200	$ 1,345	4.00	5.00	$ -	-	6,727	-
ESL /						P150460CVC		10/30/2014	01/01/2015	9,080		5.00	0.200	$ 1,816	4.00	5.00	$ -	-	9,080	-
Facilities / Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base CMAS Line 409565						P150460CVC		10/30/2014	01/01/2015	17,513		5.00	0.200	$ 3,503	4.00	5.00	$ -		17,516	
Gym / Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base CMAS Line 409565						P150460CVC	102118 102119	10/30/2014	01/01/2015	15,864		5.00	0.200	$ 3,173	4.00	5.00	$		15,864	
Gym / Cisco Catalyst 3850 24 Port PoE 2x10G Uplink IP Base, CMAS Line 409565 / SFP 10G LRM 10GBase-LRM SFP Module CMAS Line 409415						P150460CVC		10/30/2014	01/01/2015	8,753		5.00	0.200	$ 1,751	4.00	5.00	$		8,756	
Gym / Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base CMAS Line 409565						P150460CVC		10/30/2014	01/01/2015	6,474		5.00	0.200	$ 1,295	4.00	5.00	$ -	-	6,474	-
Counseling (2) / Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base CMAS Line 409565						P150460CVC	102096 102117 102090	10/30/2014	01/01/2015	25,614		5.00	0.200	$ 5,121	4.00	5.00	$ -	-	25,614	-

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Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Depr begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Drescher Hall (7) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 109561						P150460CVC	102071, 102072, 102073, 102075, 102074, 102177, 102078	10/30/2014	01/01/2015	45,317		5.00	0.200	$ 6,383	4.00	5.00	$ -	-	45,317	-
Drescher Hall (1) Catalyst 4500-X 16 Port 10G IP base, Front to Back No P/S CMAS Line 409840						P150460CVC	102113	10/30/2014	01/01/2015	21,313		5.00	0.200	$ 1,383	4.00	5.00	$ -	-	21,313	-
Drescher Hall (7) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 109561						P150460CVC	102076, 102080, 101575, 101576,	10/30/2014	01/01/2015	45,693		5.00	0.200	$ 8,140	4.00	5.00	$ -	-	45,398	-
Emeritus (2) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base CMAS Line 408535						P150460CVC	102081, 102332	10/30/2014	01/01/2015	15,334		5.00	0.200	$ 2,373	4.00	5.00	$ -	-	15,334	-
Emeritus (3) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base CMAS Line 408535						P150460CVC	102083, 102084, 102085	10/30/2014	01/01/2015	23,249		5.00	0.200	$ 4,650	4.00	5.00	$ -	-	23,249	-
Business (4) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409561						P150460CVC	101583, 101582, 101584, 101585, 101586	10/30/2014	01/01/2015	37,751		5.00	0.200	$ 7,550	4.00	5.00	$ -	-	37,751	-
Business (2) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409534						P150460CVC	101587, 101588	10/30/2014	01/01/2015	17,848		5.00	0.200	$ 3,590	4.00	5.00	$ -	-	17,848	-
Cayton (3) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409534						P150460CVC	102021	10/30/2014	01/01/2015	19,422		5.00	0.200	$ 3,884	4.00	5.00	$ -	-	19,422	-
Cayton (1) Cisco 4500-X 16 Port 10G IP Base Front-to-Back, No P/S CMAS Line 409349						P150460CVC		10/30/2014	01/01/2015	17,787		5.00	0.200	$ 3,558	4.00	5.00	$ -	-	17,787	-
Cayton (3) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409534						P150460CVC		10/30/2014	01/01/2015	18,585		5.00	0.200	$ 3,317	4.00	5.00	$ -	-	18,585	-
Media (7) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409534						P150460CVD	101577, 101578, 101523, 101524,	10/30/2014	01/01/2015	53,893		5.00	0.200	$ 10,779	4.00	5.00	$		53,893	
Mall Village (1) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409534						P150460CVD	101325	10/30/2014	01/01/2015	25,973		5.00	0.200	$ 5,180	4.00	5.00	$ -	-	25,928	-
Library (17) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409534						P150460CVD	101531, 101532, 101533, 101534, 101535, 101536	10/30/2014	01/01/2015	110,911		5.00	0.200	$ 22,118	4.00	5.00	$ -	-	110,111	-
Library (1) Cisco 4500-X 16 Port 10G IP Base Front-to-Back, No P/S CMAS Line 409349						P150460CVD		10/30/2014	01/01/2015	34,323		5.00	0.200	$ 1,365	4.00	5.00	$ -	-	34,323	-
Letters & Science (2) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base						P150460CVD		10/30/2014	01/01/2015	15,241		5.00	0.200	$ 3,048	4.00	5.00	$ -	-	15,241	-
Letters & Science (2) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base						P150460CVD		10/30/2014	01/01/2015	17,305		5.00	0.200	$ 3,561	4.00	5.00	$ -	-	17,306	-
Madison (2) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base						P150460CVD	101903, 102118	10/30/2014	01/01/2015	15,241		5.00	0.200	$ 3,048	4.00	5.00	$		15,241	
Madison (5) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base						P150460CVD	102120, 102121, 102122	10/30/2014	01/01/2015	30,105		5.00	0.200	$ 7,307	4.00	5.00	$		30,536	
HSS (4) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base						P150460CVD	101571, 101572, 101573, 101574	10/30/2014	01/01/2015	30,482		5.00	0.200	$ 6,398	4.00	5.00	$		30,932	
HSS (4) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base						P150460CVD		10/30/2014	01/01/2015	30,785		5.00	0.200	$ 6,151	4.00	5.00	$ -	-	30,756	-
ISC (2) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP Base						P150460CVD	102102	10/30/2014	01/01/2015	16,509		5.00	0.200	$ 3,301	4.00	5.00	$ -	-	16,506	-
KCRW (1) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink IP						P150460CVD		10/30/2014	01/01/2015	7,565		5.00	0.200	$ 1,513	4.00	5.00	$ -	-	7,540	-
KCRW (1) Cisco Catalyst 3850 24 Port Full PoE 2x10G Uplink LAN						P150460CVD		10/30/2014	01/01/2015	7,420		5.00	0.200	$ 1,484	4.00	5.00	$		7,420	
Liberal Arts (1) Cisco Catalyst 3850 24 Port Full PoE 2x10G Uplink LAN Base						P150460CVD		10/30/2014	01/01/2015	7,248		5.00	0.200	$ 1,450	4.00	5.00	$ -	-	7,248	-
Liberal Arts (5) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base						P150460CVD		10/30/2014	01/01/2015	46,074		5.00	0.200	$ 9,115	4.00	5.00	$ -	-	46,174	-
Receiving (2) Cisco Catalyst 3850 24 Port PoE 2x10G Uplink LAN Base, CMAS Line 408550						P150460CVE		10/30/2014	01/01/2015	2,600		5.00	0.200	$ 520	4.00	5.00	$		2,330	
Science (8) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409534						P150460CVE	101804, 101305, 101306, 101307,	10/30/2014	01/01/2015	10,332		5.00	0.200	$ 2,066	4.00	5.00	$		10,332	
Science (1) Cisco 4500-X 16 Port 10G IP Base Front-to-Back, No P/S CMAS Line 408849						P150460CVE		10/30/2014	01/01/2015	5,402		5.00	0.200	$ 1,080	4.00	5.00	$ -	-	5,402	-
Science (5) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409534						P150460CVE	101810, 101811, 101812, 101813	10/30/2014	01/01/2015	6,538		5.00	0.200	$ 1,308	4.00	5.00	$ -	-	6,538	-
Theater (1) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 409534						P150460CVE		10/30/2014	01/01/2015	2,381		5.00	0.200	$ 476	4.00	5.00	$ -	-	2,380	-
Transfer Annex (1) Cisco Catalyst 3850 48 Port Full PoE 2x10G Uplink LAN Base CMAS Line 109561						P150460CVE		10/30/2014	01/01/2015	2,395		5.00	0.200	$ 479	4.00	5.00	$ -	-	2,396	-

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Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Depr begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
(Qty 2) UCS Servers BE7K-K9 5 Cisco BE 7000 UCS 240 V3 TRC2 CMAS line 2903						P150560CVF	103861, 103862	03/19/2015	01/01/2015	39,415		5.00	0.200	$ 6,383	4.00	5.00	$ -		39,415	-
(Qty 2) Vmtn/Router/Main CISCO-VSEC/K9 (1) CISCO3945/K9 Voice						P150560CVF	103863, 103864	03/19/2015	01/01/2015	40,319		5.00	0.200	$ 6,384	4.00	5.00	$ -		40,319	-
500 Nonheatable Ventilator Unit serial #2011010893						P151032SF	79771	01/29/2015	01/01/2015	14,891		10.00	0.100	$ 1,493	9.00	3.00	$ 747	747	14,931	-
JLG 1030ES Electric Scissor Lift 19' 2012						P150930SF	101815	01/26/2015	01/01/2015	15,461		10.00	0.100	$ 1,546	9.00	3.00	$ 773	773	15,461	-
Genie TZ-34/20 Trailer Mounted Z-Boom Lift (Built in Trailer)						P150960SF	101820	01/08/2015	01/01/2015	27,593		10.00	0.100	$ 2,759	9.00	3.00	$ 1,379	1,379	27,598	-
550MV Gator TX California Model serial number 1M0400 XXHHEV101159						P151208NC	102500	02/27/2015	01/01/2015	8,318		10.00	0.100	$ 832	9.00	3.00	$ 416	416	8,318	-
Scantron						P150811JL	101500	08/19/2014	01/01/2015	5,819		5.00	0.200	$ 1,164	4.00	5.00	$ -		5,318	
FREEFLIGHT G817 Series Forklift With 40" Long Forks, Non Suspension seats audible/visible alarm						P151152NC	103903	01/30/2015	01/01/2015	31,783		10.00	0.100	$ 3,180	9.00	3.00	$ 1,590	1,590	31,798	
Mac Pro Computer serial # F5KPD0BLF694						P151696CVF	102297	02/18/2015	01/01/2015	5,765		5.00	0.200	$ 1,157	4.00	5.00	$ -		5,736	
Mac Pro Computer serial # F5KPD0LDF694						P151696CVF	102296	02/18/2015	01/01/2015	5,785		5.00	0.200	$ 1,157	4.00	5.00	$ -	-	5,786	-
Mac Pro Computer serial # F5KPD0CFF694						P151696CVF	102298	02/18/2015	01/01/2015	5,785		5.00	0.200	$ 1,157	4.00	5.00	$ -		5,796	-
Mac Pro Computer serial # F5KPD0C0F981						P151695CVF	102386	03/13/2015	01/01/2015	5,785		5.00	0.200	$ 1,157	4.00	5.00	$ -	-	5,796	-
Avid S3 M1024-5 control surface with 24 faders, 5 knobs per channel						P151691SF	102491	06/31/2015	01/01/2015	38,134		10.00	0.100	$ 3,813	9.00	3.00	$ 1,907	1,907	38,131	-
Qty 2 - Omnia 11 Audio Processor 4 ID With MPX Direct, sn 0279IE97, 0383I0053						kcrw donation	103020	05/30/2014	01/01/2015	23,000		10.00	0.100	$ 2,333	9.00	3.00	$ 1,167	1,137	23,003	
Business Classrooms Network and Cabling Improvements						B151028NC	CABLES /	04/10/2015	01/01/2015	31,783		5.00	0.200	$ 6,357	4.00	5.00	$		31,736	
Supplies for Network and Cabling Improvements						P151045NC	SUPPLIES	04/10/2015	01/01/2015	21,313		5.00	0.200	$ 4,283	4.00	5.00	$		21,316	
Total FY14-15 Equipment Additions										**$ 1,602,401**				**$ 290,507**			**$ 14,987**	**$ 14,987**	**$ 1,602,401**	**$ -**
FY 14-15 Vehicle Addition																				
kcrw-2008 Toyota FJ Cruiser vin JTEBU11F78K043154						kcrw donation		08/26/2014	01/01/2015	20,955		8.00	0.125	$ 3,312	7.00	3.00	$ -		20,335	-
2012 Tellue Build Equipment Installation, VIN #GNLC2E0XDR305572						P151530CVF	75741	06/04/2015	01/01/2015	12,900		8.00	0.125	$ 312	7.00	3.00	$		12,900	
Look Cargo Trailer ERLA85X16TE2, 7K, Ramp Door White						P151066CVF	102038	10/18/2014	01/01/2015	6,714		8.00	0.125	$ 339	7.00	3.00	$		6,711	
Look Cargo Trailer ERLA85X16TE2, 7K, Ramp Door White						P151066CVF	101840	10/16/2014	01/01/2015	6,714		8.00	0.125	$ 339	7.00	3.00	$ -	-	6,714	-
Look Cargo Trailer ERLA85X16TE2, 7K, Ramp Door White VIN #53BLEA722EF012750						P151066CVF	101797 new tag# 102080	10/16/2014	01/01/2015	6,714		8.00	0.125	$ 339	7.00	3.00	$ -		6,714	
Total FY14-15 Vehicle Additions										**$ 53,936**				**$ 6,742**			**$ -**	**$ -**	**$ 53,936**	**$ -**
Total 14-15										**$ 1,656,338**				**$ 297,249**			**$ 14,987**	**$ 14,987**	**$ 1,656,338**	**$ -**
										15-16FY										
FY 15-16 Vehicle Addition																				
AUXILIARY-Medium Duty Paratransit Bus 1FDGF5GY9FEC50435 2015 Glaval Entourage F550 Bus, Compressed Natural Gas Fuel						P151365SF		6/30/2015	01/01/2016	$ 132,157		8.00	0.125	$ 16,520	7.00	3.00	$ -	-	132,157	-
New 2015 BMW R1200RT-P Motorcycle, night black & alpine white 117 (#765), high seat (non heated), standard equipment for US officers						P151054SF		12/09/2015	01/01/2016	$ 26,696		8.00	0.125	$ 3,337	7.00	3.00	$ -	-	26,696	-
Total FY15-16 Vehicle Additions										**$ 158,853**				**$ 19,857**			**$ -**	**$ -**	**$ 158,853**	**$ -**
FY 15-16 Equipment Addition																				
BullsEye Trainer's Master Package-NEW The BullsEye digital fire extinguisher training system						P160582NC		06/05/2016	01/01/2016	18,013		10.00	0.100	$ 1,802	8.50	9.50	$ 2,702	1,802	17,116	901
ALC00 LE880 SHARP 80" Display TV, Single USB Connection 1080P 120HZ LED HDTV						P160009SF		02/15/2016	01/01/2016	8,535		5.00	0.200	$ 1,707	4.00	5.00	$ -	-	8,535	-
FD 150 FORMAX CUT SHEET DOCUMENT SIGNER						P151715CVF		02/30/2016	01/01/2016	5,024		10.00	0.100	$ 502	8.50	9.50	$ 771	502	5,532	291
HP 3PAR StoreServ 7200 2-node Storage System Hardware with OS/Remote Copy Software, HP Installation, 3.0 yr Proactive Select Services						P160940CVF		08/25/2016	01/01/2016	147,023		5.00	0.200	$ 29,405	4.00	5.00	$ -	-	147,029	-
TPE 5100D EC Touchpoint TV 5100 500PEI Desktop Live Scan System						P160825NC		02/30/2016	01/01/2016	11,391		5.00	0.200	$ 2,278	4.00	5.00	$ -	-	11,311	-
M1 840120EMC 31840 Ventilator Flex Tech w/color screen, Oxygen analyzer, Drain trial, 1X800 & Starvent disposable suctions filter, Air						P131602SF		01/01/2016	01/01/2016	26,203		5.00	0.200	$ 6,357	4.00	5.00	$		26,230	

A:\dsers\04-05\FY 15\Asset Listing and Depreciation-Equipment 8 of 10

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
#4-84012EBC-02-840 Ventilator w/color screen, O2 analyzer, Drainage Vial, case of DX800 filters, Airhose, O2 hose, power cord						P180948SF		10/19/2015	01/01/2016	8,172	5.00	0.200	$ 1,634	4.00	5.00	$ -	-	8,172	-
#8601-Sedius PB 560 universal ventilator w/dc compressor base Includes 3-year all inclusive warranty & service coverage and (2) Li-ION Batteries						P160349SF		11/10/2015	01/01/2016	43,655	5.00	0.200	$ 8,731	4.00	5.00	$ -	-	43,655	-
Model 530 River Sweeper						P13-672RS		02/14/2016	01/01/2018	17,311	10.00	0.100	$ 1,134	3.50	3.50	$ 3,20[illegible]	4,13[illegible]	35,274	3,087
5 temporary movable work stations w/glass paneling. Each station has an overhead...						P180484NCA		08/30/2015	01/01/2018	15,753	20.00	0.350	$ 787	3.50	3.50	$ 8,147	787	7,878	8,280
Same project as above						P180484NCB		08/30/2015	01/01/2018	17,458	20.00	0.350	$ 872	3.50	3.50	$ 10,136	872	8,242	9,164
AUXILIARY Colleague HOTT with weather OVR for 8481 landing system, polymer platform for 84611 high jump system						P130501SF		06/23/2016	01/01/2018	10,052	10.00	0.100	$ 1,005	3.50	3.50	$ 1,320	1,005	10,336	513
AUXILIARY-Latitude 12 Rugged Extreme Intel Core i7-4650U, 16GB RAM, 256GB SDD, 11.6" FHD Touchscreen						P13-708CV		05/18/2016	01/01/2016	5,023	5.00	0.200	$ 1,005	4.00	5.00	$		5,026	
AUXILIARY-PT-RW930U PANASONIC Lumens WXGA Projector, ET-DLE085 Zoom Lens, Power Zoom Lens						402473		05/18/2016	01/01/2018	27,331	5.00	0.200	$ 5,466	4.00	5.00	$ -	-	15,340	-
AUXILIARY-CHIEF Custom RPA Projector Mount, CHIEF Fixed Plate, Chief C Clamp						402473		05/18/2016	01/01/2018	351	5.00	0.200	$ 70	4.00	5.00	$ -	-	351	-
AUXILIARY-PANASONIC Projector Lens, CHIEF Mount for PANASONIC PT-EW...						402474		05/18/2016	01/01/2016	6,785	5.00	0.200	$ 1,357	4.00	5.00	$ -	-	6,785	-
AKC-1024 Fixed Projector Mount system, Armature...						P1472189		04/14/2016	01/01/2016	8,303	10.00	0.100	$ 840	3.50	3.50	$ 860	840	8,070	323
PT-RZ370U Panasonic Projector 3.5K Lumen, LED Laser w/Digital Link & 1.7-1 Lens						P160085ST		03/27/2016	01/01/2018	26,711	5.00	0.200	$ 5,342	4.00	5.00	$		26,711	
#9024 TD Martin MAC Quantum Profile #9040 (10) Mega Claw Clamp, Clamp, VPAZ3...						P160903SF		05/24/2016	01/01/2016	6,143	5.00	0.200	$ 1,229	4.00	5.00	$ -	-	6,143	-
868200 M Virginia ... simulation manikin, med... anatomically correct, care in motion tech wireless speech						P1510705F		01/29/2016	01/01/2018	21,804	10.00	0.100	$ 2,180	3.50	3.50	$ 10,[illegible]	2,180	16,130	3,594
A0502430 Hand Operated Etching Press #5460, 1025 lbs, 1001 x54 DH, 10 yr warranty						P1516503SF		02/03/2016	01/01/2018	35,295	10.00	0.100	$ 3,530	3.50	3.50	$ 5,294	3,530	33,532	1,765
AXST-J001-V5 Ross Xpression Studio Single						P152280SF		07/28/2016	01/01/2018	43,237	5.00	0.200	$ 8,647	4.00	5.00	$ -	-	43,237	-
Leightronics Ultra Nexus HD HD/SD Digital Video TV Automation Unit						P132208SF		07/08/2016	01/01/2018	12,770	5.00	0.200	$ 2,554	4.00	5.00	$		12,770	
OPSCAN 6 5000 Sheets/Hour, Dual Rail Read, Printer						P132235NC		06/20/2016	01/01/2018	15,007	10.00	0.100	$ 1,501	3.50	3.50	$ 2,251	1,501	14,256	750
3PLAY 4250DN NEWTEK 3PLAY 4250, 8 Channel instant replay slow motion HD video server with controller unit						P130001SF		06/10/2015	01/01/2018	13,700	5.00	0.200	$ 2,744	4.00	5.00	$		13,730	
Dell R520 2U Chassis Win 2012 R2 Server						P152-10-C		07/01/2015	01/01/2018	5,871	5.00	0.200	$ 1,174	4.00	5.00	$		5,871	
PAN-PA 3050 PALTO ALTO NETWORKS PA-3050						A13-194CV		03/29/2016	01/01/2016	42,048	5.00	0.200	$ 8,410	4.00	5.00	$ -	-	42,048	-
DATA CENTER EQUIPMENT REFRESH PROGRAM, MULTIPLE, (2) N9K-C9396PX-FA,L3 NEXUS 9396PX, Hot Air Exhaust						P130500CV		10/30/2015	01/01/2018	78,630	5.00	0.200	$ 1,726	4.00	5.00	$		78,330	
DATA CENTER EQUIPMENT REFRESH PROGRAM, MULTIPLE, 2 CIS-UCS-B23-5108-AC2 UCS SP BASE 5108 Blade SVR AC2						P130500CVA		10/30/2015	01/01/2018	74,092	5.00	0.200	$ 31,010	4.00	5.00	$		174,092	
DATA CENTER EQUIPMENT REFRESH PROGRAM, MULTIPLE (1) CIS-UCS-SP-5108-AC2(not sold standalone) UCS SP BASE 5108 BLADE SVR-AC2 CHASSIS, (4) UCS SP B200M4 (not sold						P130500CVB		10/30/2015	01/01/2016	70,493	5.00	0.200	$ 14,099	4.00	5.00	$ -	-	70,493	-
DATA CENTER EQUIPMENT REFRESH PROGRAM, (1) UCSC-C460-M4 UCS C460 M4 UCS C460 M4 Base Chassis w/o						A130500CVC		10/30/2015	01/01/2018	271,389	5.00	0.200	$ 54,278	4.00	5.00	$	-	271,389	-
Network & storage upgrade; multiple (1) DH480FF ... 3U SAS Drive enclosure (1) DR491A-HP MF720 3.5 IN 4L SAS Drive						P1?3?10?CV		04/14/2016	01/01/2016	76,315	5.00	0.200	$ 15,263	4.00	5.00	$ -	-	76,310	-
KCRW Audio console for 3rd studio and ... AXIA COM 24 Console Engine ...						KCRW Donation		10/31/2014	01/01/2016	5,480	5.00	0.200	$ 1,100	4.00	5.00	$		5,480	
KCRW New transmitter for 3rd ... Digital FM (100-234VAC single/3 phase, 312-487VAC 3 phase, 50/60 Hz)						KCRW Donation		01/21/2015	01/01/2016	16,324	5.00	0.200	$ 3,265	4.00	5.00	$ -	-	16,324	-
Network remote for 3rd KCRW remainder of balance						KCRW Donation		01/15/2015	01/01/2018	45,873	5.00	0.200	$ 9,185	4.00	5.00	$ -	-	45,973	-
KCRW 1 Delta tape library backup for Data system						KCRW Donation		02/22/2015	01/01/2018	11,229	5.00	0.200	$ 2,246	4.00	5.00	$		11,230	

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
KCRW- High powered amplifier for KCRW AnaS30-3kW-TX, T/R Filter, KaTelu WR75 Right Angle						KCRW Donation		05/02/2015	01/01/2016	10,661	5.00	0.200	$ 2,136	4.00	5.00	$		10,331	
KCRW- HP LTO-6 ULTRIUM 3550 ext Tape drive EH986A - Serial# HU145 2P4V (1 Tape backup drives for KCRW Ent. Network						KCRW Donation		04/23/2015	01/01/2016	5,392	5.00	0.200	$ 1,078	4.00	5.00	$ -	-	5,392	-
KCRW- 3 Piece Omnia 11 Audio Processor – HD with MPX Direct						KCRW Donation		06/25/2015	01/01/2018	21,774	5.00	0.200	$ 4,355	4.00	5.00	$ -	-	21,774	-
Omnia Audio Processor funded with the Gracie Arts Fellowship						KCRW Donation		06/25/2015	01/01/2018	13,953	5.00	0.200	$ 2,871	4.00	5.00	$		13,356	-
KCRW- AC Condensing Units for SE studios, Model						KCRW Donation		06/30/2015	01/01/2018	6,862	10.00	0.100	$ 598	3.50	3.50	$ 1,344	598	6,314	348
KCRW- B&H Photo: Camera equipment for the Vulnerable Populations project. UHSII SCHC Memory Card (Class 10) Watson						KCRW Donation		06/30/2015	01/01/2016	6,124	5.00	0.200	$ 1,227	4.00	5.00	$ -	-	6,134	-
KCRW- Audience Measurement Processor 2001-E0364-00 861789 1050 2577 VOLTAIR-AES						KCRW Donation		08/10/2015	01/01/2016	16,344	5.00	0.200	$ 3,269	4.00	5.00	$ -	-	16,344	-
Total FY15-16 Equipment Additions										$ 1,461,560			$ 270,199			$ 50,779	$ 22,796	$ 1,453,577	$ 27,983
Total 15-16										$ 1,640,413			$ 290,056	0.00	0.00	$ 50,779	$ 22,796	$ 1,612,430	$ 27,983
16-17FY																			
FY 16-17 Equipment Addition																			
BASKETBALL SHOOTING MACHINE, Dr. DISH PRO SMART MODEL, ITEM #DDF-2-203				Athletics		P13-917CV		06/13/2016	01/01/2017	5,075	10.00	0.100	$ 507	7.50	3.50	$ 1,469	507	4,394	681
6 ITEM X CUST DOMCO LIFT CUST TREADMILL INTEGRITY SERIES CLASSIC				Athletics		P13-917CV		12/13/2017	01/01/2017	52,707	10.00	0.100	$ 5,271	7.50	3.50	$ 13,177	5,271	44,001	7,906
INSTALLATION OF ABOVE EQUIPMENTS				Athletics		P13-917CV		12/13/2017	01/01/2017	2,957	10.00	0.100	$ 296	7.50	3.50	$ 739	293	2,511	446
2 MAC PRO COMPUTERS-ZORB SERIAL NO. F5KS60VDF684				Health		P13-917CV	80145; 80146	08/08/2016	01/01/2017	11,643	5.00	0.200	$ 2,330	4.00	5.00	$ -	-	11,646	-
#PT-RZ 1090 PANASONIC WUXGA DLP LASER PROJECTOR, W/STANDARD LENS, POWER CORD, REMOTE, BATTERIES,				Design Technology		P13-917CV		01/26/2017	01/01/2017	17,071	5.00	0.200	$ 3,374	4.00	5.00	$		17,071	
THEATER LIGHTING SYSTEM, AA-5012, ETC GIO 4K CONTROL CONSOLE SYSTEM WITH 2X20 UNIVERSAL FADER WING & EOS				Theater		P13-917CV		01/07/2017	01/01/2017	22,152	10.00	0.100	$ 2,215	7.50	3.50	$ 5,530	2,215	10,000	3,323
LIGHTING SYSTEMS FOR THEATER, AA 67000, ROBE ROBIN DL7S PROFILE IN STUD				Theater		P13-917CV		06/20/2017	01/01/2017	387,711	10.00	0.100	$ 38,772	7.50	3.50	$ 91,090	38,772	312,541	55,198
REPLACEMENT OF PROJECTION SCREENS/ROLLERS AND MOTORS, BID33001355				HSS BUILD		P13-917CV		06/28/2016	01/01/2017	32,387	10.00	0.100	$ 3,239	7.50	3.50	$ 8,097	3,239	27,529	4,858
WATERPOLO TIME SYSTEM: SYSTEM & TIMER, COMPUTER CONSOLE WITH WATERPOLO SOFTWARE				Athletics		P13-917CV		12/12/2016	01/01/2017	5,222	10.00	0.100	$ 522	7.50	3.50	$ 1,305	522	4,436	783
NEWBORN BABY SIMULATOR NEWBORN TORY MEDIUM SKIN TONE ADVANCED FORTY WEEK NEONATAL SIMULATOR				Health		P13-917CV	80163	08/26/2016	01/01/2017	23,763	10.00	0.100	$ 2,377	7.50	3.50	$ 5,912	2,077	20,201	3,565
CANON IMAGE FORMULA DR-G1130 SHEETFED SCANNER 600dpi OPTICAL 24 BIT COLOR, 8-BIT GRAYSCALE 13-				Humanities		P13-917CV	80154	08/29/2016	01/01/2017	6,640	5.00	0.200	$ 1,328	4.00	5.00	$ -		6,640	-
PANASONIC 60" PRO LED DISPLAY TV, TH-60LFB70U-PANASONIC 60" CUT LED DISPLAY				Business		P13-917CV	114737	10/21/2016	01/01/2017	9,623	5.00	0.200	$ 1,307	4.00	5.00	$ -	-	6,536	-
EPSON DC-21 DOCUMENT CAMERA				Business		P13-917CV	80214	10/11/2016	01/01/2017	579	5.00	0.200	$ 116	4.00	5.00	$ -	-	579	-
CABLES FOR THE ABOVE PROJECT				Business		P13-917CV		10/10/2016	01/01/2017	50	5.00	0.200	$ 10	4.00	5.00	$		30	
42-IN LINK LECTERN WITH TOE KICK LINK DOCUMENT CAMERA SHELF				Business		P13-917CV		11/09/2016	01/01/2017	2,183	5.00	0.200	$ 439	4.00	5.00	$		2,196	
AVT-350-BBCART AVTECH CBLE CART FOR BALANCEBOX 350 Series (BALANCE BOX MDL A50) TRACKING NUMBER				Business		P13-917CV		10/25/2016	01/01/2017	1,342	5.00	0.200	$ 268	4.00	5.00	$ -	-	1,342	-
AVT-BB350-151 AVTEC-BALANCEBOX ADJUSTABLE MOUNT				Business		P13-917CV		12/16/2016	01/01/2017	1,627	5.00	0.200	$ 325	4.00	5.00	$ -	-	1,627	-
CISCO PARTS, Part WS-C3650-48PD-E-CISCO CATALYST 3650 48PD-E SWITCH				Info Tech		P13-917CV	1580	11/10/2016	01/01/2017	7,799	5.00	0.200	$ 1,580	4.00	5.00	$		7,798	
AIR-AP3002I-BK9 CISCO AIRONET 3002 WIRELESS ACCESS POINT-802				IT Building		P13-917CV		01/21/2017	01/01/2017	16,107	5.00	0.200	$ 6,321	4.00	5.00	$		16,137	
12X5 HIGH GALVANIZED CHAIN LINK FENCE WITH 7' WIDE & 5' HIGH SLIDE GATE AT 212 - 18TH STREET				Receiving		A17144ROM		12/15/2016	01/01/2017	9,951	10.00	0.100	$ 995	7.50	3.50	$ 1,488	995	6,158	888

[illegible]

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
MBM TRIUMPH 7260 HYDRAULIC CUTTER, 28" PROGRAMMABLE, 22V				Reprographics		P1710865P	114567	11/18/2016	01/01/2017	7,059	10.00	0.100	$ 706	7.60	3.50	$ 1,765	706	6,000	1,059
MBM TRIUMPH 7260 HYDRAULIC CUTTER, 28" PROGRAMMABLE, 22V				Reprographics		P1710865P	114567	11/18/2016	01/01/2017	16,471	10.00	0.100	$ 1,647	7.60	3.50	$ 4,118	1,647	14,000	2,471
TH-98EF1U, PANASONIC BUSINESS 98" FULL HD LED LCD DISPLAY				Info Tech		P1711095P		12/15/2016	01/01/2017	8,011	5.00	0.200	$ 382	4.00	5.00	$		8,011	
AS 6, MUSCULAR TORSO WITH INTERCHANGEABLE MALE & FEMALE GENITALIA NATURAL SIZE				Biology		P1700815P	114007	01/27/2017	01/01/2017	24,703	10.00	0.100	$ 2,470	7.60	3.50	$ 6,186	2,473	21,036	3,717
AS 6, MUSCULAR TORSO WITH INTERCHANGEABLE MALE & FEMALE GENITALIA NATURAL SIZE				Biology		P1700515P		03/14/2017	01/01/2017	24,770	10.00	0.100	$ 2,477	7.60	3.50	$ 6,192	2,477	21,054	3,715
3 YAMAHA GC2 5'8" BABY GRAND PIANO / 1 YAMAHA P22 STUDIO UPRIGHT PIANO				Music		P1700085P		11/07/2016	01/01/2017	56,091	10.00	0.100	$ 5,609	7.60	3.50	$ 14,023	5,609	47,377	8,414
3 NEW YAMAHA C5X GRAND PIANO, 7" BLACK / 1 NEW YAMAHA LC4 MUSIC LAB + 2 EXPANSION UNITS / 1 NEW YAMAHA CVP709 CLAVINOVA DIGITAL PIANO				Music		P1700803P		11/07/2016	01/01/2017	147,755	10.00	0.100	$ 14,776	7.60	3.50	$ 36,939	14,779	125,592	22,163
LUSCOCORE-HW SERVO-I UNIVERSAL CORE HW US CONFIG VENTILATION SYSTEM				Health		P1710505P	114886	10/31/2016	01/01/2017	37,215	10.00	0.100	$ 3,722	7.60	3.50	$ 9,304	3,722	31,333	5,582
PART OF THE ITEM ABOVE: LUSCOCORE-HW SERVO-I UNIVERSAL CORE HW US CONFIG VENTILATION SYSTEM				Health		P1710505P	114886	12/28/2016	01/01/2017	703	10.00	0.100	$ 71	7.60	3.50	$ 176	71	310	108
RAYMOND RACK TRUCK (FORKLIFT TRUCK) [illegible]				Receiving		P1715590M	108080	03/30/2017	01/01/2017	26,164	10.00	0.100	$ 2,316	7.60	3.50		6,546	2,613	22,256	3,928
ITEM#P33855 INTEK CHAMPION SERIES URETHANE DUMBBELL SET 55-100 (X5LBS PAIR) & RD1663, SCR NEXWHITE GLOVE				Athletics		P1711135FB		01/24/2017	01/01/2017	7,930	10.00	0.100	$ 793	7.60	3.50	$ 1,389	793	6,741	1,190
PRECISION FLOW HI-FLOW PLUS HIGH VELOCITY NASAL INSUFFLATION UNIT PRECISION FLOW STAND PRESTIMAGOX				Health		P1721405P		05/04/2017	01/01/2017	5,443	10.00	0.100	$ 545	7.60	3.50	$ 1,362	545	4,631	817
MULTI-DEFINITION LIVE PRODUCTION ENGINE ROSS CB-1 PANEL CARBONITE BLACK 1 ME PANEL ROSS CE 1/8 PLUS CARBONITE [illegible]				Media		P1208885P		10/24/2016	01/01/2017	26,475	5.00	0.200	$ 5,295	4.00	5.00	$ -	-	26,475	-
Total FY16-17 Equipment Additions										$ 1,012,367			$ 115,159			$ 218,287	$ 87,316	$ 881,394	$ 130,972
FY 16-17 Vehicle Addition																			
2016 FORD TAURUS VIN# 1FAHP2MK0GG137103				Police		P18 0817CV	114237	08/22/2016	01/01/2017	27,737	8.00	0.125	$ 2,467	7.00	3.00	$ 1,734	1,734	27,737	-
UPLIFTING POLICE VEHICLE, ORD#02827 2016 FORD TAURUS BLACK CHIEF UNIT VIN# 1FAHP2MK4GG137111				Police		P1705322PS		01/05/2017	01/01/2017	6,739	8.00	0.125	$ 842	7.00	3.00	$ 421	421	6,739	
2017 FORD EXPLORER VIN# 1FM5K8AR3HGA24875				Police		P18 0817CV	114846	08/26/2016	01/01/2017	32,603	8.00	0.125	$ 4,076	7.00	3.00	$ 2,038	2,038	32,636	-
UPLIFTING POLICE VEHICLE, ORD#02106 2016 FORD UTILITY BW UNIT 480 VIN 1FM5K8AR2HGA21679				Police		P1705324PS		10/28/2016	01/01/2017	15,137	8.00	0.125	$ 1,892	7.00	3.00	$ 946	945	15,137	-
2017 FORD EXPLORER VIN# 1FM5K8AR0HGA2468				Police		P18 0817CV	114280	08/26/2016	01/01/2017	32,603	8.00	0.125	$ 4,076	7.00	3.00	$ 2,038	2,038	32,336	
UPLIFTING POLICE VEHICLE, ORD#02106 VIN# 1FM5K8AR0HGA24681 SANTA MONICA PATROL 2 UNIT#480				Police		P1705327PS		08/27/2016	01/01/2017	15,137	8.00	0.125	$ 1,892	7.00	3.00	$ 946	943	15,137	
2017 FORD EXPLORER VIN# 1FM5K8AR5HGA24681				Police		P18 0817CV	114238	08/22/2016	01/01/2017	32,603	8.00	0.125	$ 4,076	7.00	3.00	$ 2,038	2,033	32,336	
UPLIFTING POLICE VEHICLE, ORD#02104 2016 FORD EXPLORER BW VIN# 1FM5K8AR4HGA24681				Police		P1705329PS		08/27/2016	01/01/2017	15,137	8.00	0.125	$ 1,892	7.00	3.00	$ 946	945	15,137	-
Total FY16-17 Vehicle Additions										$ 177,709			$ 22,214			$ 11,107	$ 11,107	$ 177,709	$ -
Total 16-17										$ 1,190,076			$ 137,372			$ 229,394	$ 98,422	$ 1,059,104	$ 130,972
17-18FY																			

[illegible] 1 of [illegible]

[illegible]

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
FY 17-18 Equipment Addition																			
AXIOM Dual Direct Drive 3D Printer 12 mo warranty from [illegible]				Media		P18 0800		02/28/2018	01/01/2018	8,073	5.00	0.200	$ 1,615	4.00	5.00	$ -	-	8,076	-
Arevolt 2D [illegible] Additive Manufacturing Center 3D Desktop Printer						P18 0065		03/19/2018	01/01/2018	8,649	5.00	0.200	$ 1,730	4.00	5.00	$ -	-	8,649	-
BMC HMC [illegible]						P18 [illegible]		[illegible]	01/01/2018	14,447	5.00	0.200	$ 2,889	4.00	5.00	$ -	-	14,447	-
Sweeper at CTC Facility [illegible]				CTCM		P18 0048		11/21/2017	01/01/2018	41,031	10.00	0.100	$ 4,103	6.50	7.50	$ 14,361	4,103	30,772	10,259
Reformer [illegible]				Health		P18 0805		04/13/2018	01/01/2018	5,003	10.00	0.100	$ 500	6.50	7.50	$ 1,750	500	3,750	1,250
For Technical Theatre [illegible]				SWP		P18 0678		02/25/2018	01/01/2018	16,057	5.00	0.200	$ 3,211	4.00	5.00	$ -	-	16,057	-
Qosal [illegible]				Film		P18 [illegible]		02/06/2018	01/01/2018	[illegible]	5.00	0.200	[illegible]	4.00	5.00	$ -	-	[illegible]	-
Panasonic [illegible]				SWP		P18 0678		[illegible]	01/01/2018	8,855	5.00	0.200	$ 1,771	4.00	5.00	$ -	-	8,855	-
Line 2 on PO: Panasonic Projector [illegible]				SWP		P18 0678		[illegible]	01/01/2018	36,222	5.00	0.200	$ 7,244	4.00	5.00	$ -	-	36,222	-
Line 1 on PO [illegible]				Media		P18 [illegible]		03/05/2018	01/01/2018	16,169	5.00	0.200	$ 3,234	4.00	5.00	$ -	-	16,169	-
Line 1 on PO [illegible]						P18 0220		03/05/2018	01/01/2018	7,120	5.00	0.200	$ 1,424	4.00	5.00	$ -	-	7,120	-
For Technical Theatre [illegible]				Film		P18 0678		10/26/2017	01/01/2018	31,261	5.00	0.200	$ 6,252	4.00	5.00	$ -	-	31,261	-
Line 15 on PO [illegible]				Theatre		P18 0678		10/26/2017	01/01/2018	11,124	5.00	0.200	$ 2,225	4.00	5.00	$ -	-	11,124	-
Line 1 on PO [illegible]				SWP		P18 0678		[illegible]	01/01/2018	[illegible]	5.00	0.200	$ 384	4.00	5.00	$ -	-	[illegible]	-
ClassicPlus Daily [illegible]				Film		P18 0789		12/17/2017	01/01/2018	83,119	10.00	0.100	$ 8,311	6.50	7.50	$ 22,586	8,311	60,337	22,277
Ohaus [illegible]				Life Science		P18 0805		03/28/2018	01/01/2018	13,607	10.00	0.100	$ 1,361	6.50	7.50	[illegible]	1,294	8,606	3,009
[illegible]				Health		P18 0710		02/11/2018	01/01/2018	22,793	10.00	0.100	$ 2,274	6.50	7.50	$ 7,965	2,274	17,054	5,685
[illegible]				CMD		A1800 [illegible]		03/15/2018	01/01/2018	22,303	5.00	0.200	$ 4,460	4.00	5.00	$ -	-	22,303	-
[illegible]				CMD		A1800 [illegible]		[illegible]	01/01/2018	110,662	5.00	0.200	$ 22,132	4.00	5.00	$ -	-	110,662	-
Multiple items in relation to above item for CMD Campus				CMD		A1800 [illegible]		[illegible]	01/01/2018	96,773	5.00	0.200	$ 19,355	4.00	5.00	$ -	-	96,773	-
Multiple items in relation to above item for CMD Campus				CMD		A1800 [illegible]		[illegible]	01/01/2018	110,470	5.00	0.200	$ 22,094	4.00	5.00	$ -	-	110,470	-
[illegible]				CMD		A1800 [illegible]		[illegible]	01/01/2018	20,030	5.00	0.200	$ 4,006	4.00	5.00	$ -	-	20,030	-
Multiple items in relation to above item for CMD Campus				CMD		A1800 [illegible]		[illegible]	01/01/2018	4,473	5.00	0.200	$ 895	4.00	5.00	$ -	-	4,473	-
[illegible]				Health		P18 0710		06/13/2018	01/01/2018	20,521	10.00	0.100	$ 2,052	6.50	7.50	$ 7,182	2,052	15,390	5,130
[illegible]				[illegible]		P18 [illegible]		[illegible]	01/01/2018	37,164	10.00	0.100	$ 3,716	6.50	7.50	$ 13,007	3,716	26,243	8,414
[illegible]				ACT		P18 [illegible]		[illegible]	01/01/2018	106,143	5.00	0.200	$ 21,229	4.00	5.00	$ -	-	106,143	-
[illegible]						P18 [illegible]		[illegible]	01/01/2018	568,660	5.00	0.200	$ 113,732	4.00	5.00	$ -	-	568,660	-
Servers for CMD Campus				CMD		P18 [illegible]		[illegible]	01/01/2018	2,223	5.00	0.200	$ 445	4.00	5.00	$ -	-	2,236	-
Servers for CMD Campus				CMD		P18 [illegible]		[illegible]	01/01/2018	374,669	5.00	0.200	$ 74,934	4.00	5.00	$ -	-	374,336	-
[illegible]				CMD		P18 0805		[illegible]	01/01/2018	7,013	5.00	0.200	$ 1,403	4.00	5.00	$ -	-	7,016	-
[illegible]						P18 [illegible]		02/20/2018	01/01/2018	22,665	5.00	0.200	$ 1,579	4.00	5.00	$ -	-	22,336	-
[illegible]				[illegible]		A18 [illegible]		[illegible]	01/01/2018	9,177	5.00	0.200	$ 335	4.00	5.00	$ -	-	9,177	-
Same as above				CLS		A18 [illegible]		[illegible]	01/01/2018	[illegible]	5.00	0.200	[illegible]	4.00	5.00	$ -	-	[illegible]	-
Model [illegible]				CMD		P18 [illegible]		[illegible]	01/01/2018	17,673	10.00	0.100	$ 1,767	6.50	7.50	$ 6,200	1,767	13,530	4,060

[illegible] 2 of [illegible]

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Pneupac VentiPAC with Alarms, 1@$5,784.71, Tax $580.88						P19-631SF		05/23/2018	01/01/2018	6,363	10.00	0.100	$ 838	3.50	7.50	$ 2,254	838	4,737	1,589
Philips V60 Ventilator w/Transport Configuration, Cart, Arm, IO Man,				Health		P1321775F		03/14/2018	01/01/2018	17,062	10.00	0.100	$ 1,706	3.50	7.50	$ 8,077	1,733	10,021	7,040
BCT Approved on 6/5/17, HFE Hyperconverged Server Center for Media Design				Comm		P1311268H		10/31/2017	01/01/2018	52,962	5.00	0.200	$ 10,599	4.00	5.00	$ -	-	52,992	-
[illegible] Phase 120 mm LS4 [illegible] @$4,807				Photo		P13 0275I		05/22/2018	01/01/2018	39,613	5.00	0.200	$ 7,929	4.00	5.00	$		39,360	
F00016-Base Camp Laser Package (w/Custom laser cut [illegible])						P17 1133SF1		12/15/2017	01/01/2018	18,425	10.00	0.100	$ 1,843	3.50	7.50	$ 23,149	6,843	51,319	17,106
The major item on the Req. L410 was not ordered, no PO for it as of				CMD		P130095SH		08/22/2017	01/01/2018	15,562	5.00	0.200	$ 3,116	4.00	5.00	$ -	-	15,532	-
Cisco Aironet 3802i-Wireless access point-802.11ac Wave Hardware				CMD		P1308893H		05/22/2017	01/01/2018	7,011	5.00	0.200	$ 1,400	4.00	5.00	$ -	-	7,117	-
Cisco Aironet 1852i-Wireless access point-802.11ac Wave Hardware Hardware Contract No.VCB 181-18. EDI Line Number: 5.00.				CMD Comp		P1300995H		05/28/2017	01/01/2018	3,164	5.00	0.200	$ 833	4.00	5.00	$ -	-	3,134	-
						P1300995H		06/20/2017	01/01/2018	1,421	5.00	0.200	$ 284	4.00	5.00	$		1,421	
Related to above item's 168+ SEST-IESC Atlas 8 Loudspeaker				CMD Comp		P1309735H		08/15/2017	01/01/2019	2,504	5.00	0.200	$ 501	4.00	5.00	$		2,534	
						P1309735H		08/15/2017	01/01/2018	1,125	5.00	0.200	$ 225	4.00	5.00	$ -	-	1,125	-
GILPV [illegible] 1@ $18,005						P1301275H		09/24/2017	01/01/2018	27,409	10.00	0.100	$ 2,741	3.50	7.50	$ 9,593	2,741	20,557	3,052
Windsor WIN-E 840-42I [illegible] Commodore Duo Extractor w/120AH						P13 0875F		04/19/2018	01/01/2018	8,765	10.00	0.100	$ 875	3.50	7.50	$ 3,064	875	6,536	2,199
Advance 56001680 MC 1200 Dual Surface Cleaner for Facilities						P13 0875F		01/05/2018	01/01/2018	9,935	10.00	0.100	$ 993	3.50	7.50	$ 3,701	993	7,437	2,409
ETC 7060A2009-400CC [illegible]				Techr		P13 1665SH		04/25/2018	01/01/2018	12,064	10.00	0.100	$ 1,206	3.50	7.50	$ 4,222	1,206	8,046	3,016
New Evolution Turfman 200 Golf Cart, 1@$4,899, Delivery $150				Stude		P13 1487SH			01/01/2018	5,567	10.00	0.100	$ 557	3.50	7.50	$ 1,949	557	4,175	1,392
Clarified with Dept. include all together Discuss with Carla Per Carla leave as it is 7/18/18				Health		P1810098F		02/14/2018	01/01/2018	8,325	10.00	0.100	$ 833	3.50	7.50	$ 2,030	833	6,243	2,094
KCRW Hardware and software used for the report it app. The				KCR		NA		02/05/2018	01/01/2018	3,627	5.00	0.200	$ 725	4.00	5.00	$ -	-	3,627	-
VR Rig: Item # MHD-6018, Argus 13 Camera Rig $15,000, Shipping $7.86, Tax $1,425, Total $16,432.89				KCR		NA		12/17/2018	01/01/2018	14,789	10.00	0.100	$ 1,479	3.50	7.50	$ 5,176	1,479	11,092	3,697
New transmitter for KCRW SLO						NA		02/21/2017	01/01/2018	22,477	10.00	0.100	$ 2,248	3.50	7.50	$ 9,617	2,248	20,318	5,860
Transmitter upgrade and replacement project for KCRW / SLO				KCR		NA		02/03/2017	01/01/2018	7,713	10.00	0.100	$ 771	3.50	7.50	$ 2,700	771	5,786	1,928
ADK Media Group, VR rig, ADK 3900 X99 Core i7 Custom System 5@$9,382.00=$17,766, Rush Order Request-3@$160=$230				KCR		NA		02/31/2017	01/01/2018	16,259	5.00	0.200	$ 3,252	4.00	5.00	$ -	-	16,258	-
ADK Media Group VR rig refund				KCR		NA			01/01/2018	(2,071)	5.00	0.200	$ (415)	4.00	5.00	$		(2,071)	
Video equipment for new building but installed at basement due to				KCR		NA		04/04/2017	01/01/2019	55,412	5.00	0.200	$ 11,082	4.00	5.00	$ -	-	55,412	-
Replacement PCs that produce HD signal for transmitters-KCRW						NA		06/30/2017	01/01/2018	20,813	5.00	0.200	$ 4,163	4.00	5.00	$ -	-	20,813	-
DALET Software Package, along with serial numbers. To record and						NA		06/29/2017	01/01/2018	98,152	5.00	0.200	$ 19,630	4.00	5.00	$		98,152	
50% deposit-mic cabinets paid by signage budget. Mic cabinet				KCR		NA		11/10/2017	01/01/2018	5,333	10.00	0.100	$ 534	3.50	7.50	$ 1,867	534	4,002	1,334
Dalet system for new building. Dalet FOX [illegible]				KCR		NA		10/12/2017	01/01/2018	51,559	5.00	0.200	$ 10,312	4.00	5.00	$		51,358	
Donor signage for opening. Donor recognition graphics for the openning event (direct contract) not through SMC				KCR		NA		12/31/2017	01/01/2018	18,303	10.00	0.100	$ 1,831	3.50	7.50	$ 6,407	1,831	13,730	4,577
Some of the donor graphics for Building Grand Opening 12/2/17 in				KCR		NA		12/31/2017	01/01/2018	4,060	10.00	0.100	$ 409	3.50	7.50	$ 1,426	409	3,030	1,020
KCRW Donor Recognition Display Agent & Environmental Graphics Design Services				KCR		NA		12/31/2017	01/01/2018	20,000	10.00	0.100	$ 2,000	3.50	7.50	$ 7,000	2,000	15,000	5,000
Total FY 17-18 Equipment Additions										$ 2,713,678			$ 491,462			$ 179,457	$ 51,273	$ 2,585,495	$ 128,183
FY 17-18 Vehicle Addition																			
2017 Glaval Entourage Ford 550 Stock#: [illegible] VIN# [illegible]				Transport		P1722405F1		11/16/2017	01/01/2018	151,715	8.00	0.125	$ 18,964	3.50	7.50	28,447	18,964	142,233	9,482
Total FY17-18 Vehicle Additions										$ 151,715			$ 18,964			$ 28,447	$ 18,964	$ 142,233	$ 9,482
Total 17-18										$ 2,865,393			$ 510,427			$ 207,903	$ 70,238	$ 2,727,728	$ 137,665
18-19FY																			

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
FY 18-19 Equipment Addition																			
SHURE AD4QUS 4CH RECEIVER W/POWER/RF ADCE SHURE AD4QUSA-Q1 out of 7 [illegible]				Theat		P19-1437SF B&H Photo	NA	12/31/2018	01/01/2019	6,259	5.00	0.200	$ 1,252		5.00	$ -	-	6,259	-
SHURE AD4QUS 4CH RECEIVER W/POWER/RF ADCE SHURE AD4QUSA [illegible]				Theat		P19-1437SF B&H Photo	110336; 36; 37; 38; 39; 40	12/26/2018	01/01/2019	31,554	5.00	0.200	$ 6,311		5.00	$ -	-	31,554	-
CANON EOS C200 Triple Lens kit-02				Film		P1308879H	109477 & 103779	06/22/2018	01/01/2019	26,459	5.00	0.200	$ 5,292		5.00	$ -	-	26,458	-
#0890-1 Carrousel 2100A High Frequency Oscillatory Ventilator with it's own parts and connectors				World		P1308816H Carefusion 211	[illegible]	07/24/2018	01/01/2019	32,737	10.00	0.100	$ 3,274		6.50	$ 14,727	3,275	21,279	11,458
RFID Long Range 25 foot Vehicle Gate Reader, 1@$1,875=$1,875 Misc. Conduit & Cable 1@$750=$750, Labor, Installation and Configuration of Long Range RFID Reader to open gate via tag in				CMD Parking		P1902985F Endeavor Advanced	NA	11/08/2018	01/01/2019	6,614	20.00	0.050	$ 330		6.50	$ 4,788	331	2,146	4,468
Nikon Z6 DSLR Camera (Body Only, Dual XQD Slots) $5,999 x [illegible]				Photo Depar		P1907666I F&E Trading	100006 & 100008	10/12/2018	01/01/2019	21,029	5.00	0.200	$ 1,388		5.00	$		21,039	
HP Z8 G4 Workstation, 60 @ $4,791, item: A8Z32 BAV						P19-1078CV	11195 thru [illegible]	06/25/2019	01/01/2019	310,073	5.00	0.200	$ 12,216		5.00	$ -	-	310,148	-
Computer Tables: Reside powered bases/hoops legs: DEL (2) 144" x 48" @$1,155.14 (includes tax)				Stude		P131124SF Haworth, Inc	NA	03/22/2019	01/01/2019	13,310	10.00	0.100	$ 1,331		6.50	$ 5,990	1,331	8,652	4,659
8' x 8' & 8' x 10' Workstations: Compose w/ Adaptable top/Metal Storage, L-shaped station w/height adj. main surface/reference				Stude		P131124SF Haworth, Inc	NA	03/22/2019	01/01/2019	163,529	20.00	0.050	$ 8,176		6.50	$ 119,559	8,176	53,147	110,381
C' x 8' Workstations: Compose w/ Adaptable tops/Metal Storage, L-shaped station w/height adj. main surface/reference				Stude		P19-1216F Haworth, Inc	NA	03/22/2019	01/01/2019	7,110	20.00	0.050	$ 355		3.50	$ 5,155	355	2,311	4,799
8' x 8' & 8' x 10' Workstations: Compose w/ Adaptable 48" panels						P131124SF	NA	03/22/2019	01/01/2019	14,221	20.00	0.050	$ 711		6.50	$ 10,309	711	4,621	9,604
8' x 8' Workstations: Compose w/ Adaptable tops/Metal Storage L-shaped station w/height adj. main surface/reference				Stude		P131124SF Haworth, Inc	NA	03/22/2019	01/01/2019	21,323	20.00	0.050	$ 1,066		6.50	$ 15,454	1,066	6,932	14,398
C' x 8' Workstations: Compose w/ Adaptable tops/Metal Storage L-shaped station w/height adj. main surface/reference				Stude		P19-1216F Haworth, Inc	NA	03/22/2019	01/01/2019	7,111	20.00	0.050	$ 355		6.50	$ 5,155	355	2,311	4,800
8' x 8' Workstations: Compose w/ Adaptable tops/Metal Storage L-shaped station w/height adj. main surface/reference				Stude		P131124SF Haworth, Inc	NA	03/22/2019	01/01/2019	42,659	20.00	0.050	$ 2,133		6.50	$ 30,928	2,133	15,384	28,795
8' x 8' Workstations: Compose w/ Adaptable tops/Metal Storage L-						P131124SF	NA	03/22/2019	01/01/2019	15,032	20.00	0.050	$ 752		6.50	$ 10,898	752	4,336	10,146
8' x 8' & 8' x 10' Workstations: Compose w/ Adaptable top/Metal Storage, L-shaped station w/ height adj. main surface/reference				Stude		P131124SF Haworth, Inc	NA	03/22/2019	01/01/2019	150,087	20.00	0.050	$ 7,505		3.50	$ 100,320	7,505	48,731	101,315
Computer Desks 1 @ $67,??? with tax. Reside powered tables/hoop fixed legs, shtm computer desk area in rooms				Stude		P131124SF Haworth, Inc	NA	03/22/2019	01/01/2019	57,683	10.00	0.100	$ 5,769		3.50	$ 25,962	5,769	37,530	20,192
Private "In-Line" Desk, planes mobile tables, X series storage, overheads, task lights, trackboards (varies per office), 2-3' x 10'				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	30,741	10.00	0.100	$ 3,074		3.50	$ 13,833	3,074	19,983	10,758
Private "L" shaped Desk, planes mobile tables, X series storage						P19-1245F	NA	04/17/2019	01/01/2019	71,603	10.00	0.100	$ 7,199		3.50	$ 32,349	7,199	46,728	25,180
Private "In-Line" Desk, planes mobile tables, X series storage, overheads, task lights, trackboards (varies per office), 7-0' x 5-6"				Stude		P19-1245F Haworth, Inc	NA	04/17/2019	01/01/2019	30,003	10.00	0.100	$ 3,001		3.50	$ 13,061	3,001	20,026	9,700
Private "L" shaped Desk, planes mobile tables, X series storage, overheads, task lights, trackboards (varies per office), 7-0' x 5-6"				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	56,402	10.00	0.100	$ 5,640		3.50	$ 25,377	5,640	36,718	3,769
Private "L" shaped Desk, planes mobile tables, X series storage, overheads, task lights, trackboards (varies per office), 7-0' x 5-6", 9				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	46,212	10.00	0.100	$ 4,621		3.50	$ 20,796	4,621	30,038	16,174
Private "In-Line" Desk, planes mobile tables, X series storage, overheads, task lights, trackboards (varies per office) 12-6" x 10' 0"				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	5,135	10.00	0.100	$ 513		3.50	$ 2,311	513	3,338	1,797
Private "L" shaped Desk, planes mobile tables, X series storage, overheads, task lights, trackboards (varies per office), 7-0' x 5-6"				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	61,615	10.00	0.100	$ 6,162		3.50	$ 27,727	6,162	40,051	21,566
Private "U" shaped desk, X series base pods laminate top/metal storage 1 @ $5,408.57				Stude		P19-1245F Haworth, Inc	NA	01/17/2019	01/01/2019	5,409	10.00	0.100	$ 519		3.50	$ 2,270	549	3,530	1,821
C x 8 workstation: compose w/adaptable top/metal storage L-shaped station, 2@ $9,388.10 with tax				Stude		P19-1245F Haworth, Inc	NA	01/17/2019	01/01/2019	18,774	20.00	0.050	$ 939		6.50	$ 13,104	939	6,409	11,877
8 x 8 workstation: compose w/adaptable top/metal storage L-shaped station, 1@ $9,388.10 with tax				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	8,381	20.00	0.050	$ 410		6.50	$ 6,085	411	2,720	5,683
8 x 8 workstation: compose w/adaptable top/metal storage L-shaped station, 3@ $8,388.10 with tax				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	25,167	20.00	0.050	$ 1,250		3.50	$ 10,216	1,253	8,178	3,800
8 x 8 workstation: compose w/adaptable top/metal storage L-shaped station, 1@ $3,122.21 with tax				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	22,880	20.00	0.050	$ 1,094		6.50	$ 24,474	1,094	10,349	12,740
8 x 8 workstation: compose w/adaptable top/metal storage L-shaped station, 3@ $8,492.2 with tax				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	25,267	20.00	0.050	$ 1,263		3.50	$ 18,316	1,293	8,212	17,055
8 x 8 workstation: compose w/adaptable top/metal storage L-shaped station, 1@ $8,492.2 with tax				Stude		P131124SF Haworth, Inc	NA	04/17/2019	01/01/2019	8,422	20.00	0.050	$ 421		3.50	$ 6,108	421	2,737	5,685

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
8 x 8 workstation, compose w/adaptable top/metal storage, L-shaped station, 6@ $3,123.21 with tax				Stude		P19124SF Haworth, Inc	NA	04/17/2019	01/01/2019	42,111		20.00	0.050	$ 2,106		3.50	$ 30,530	2,106	13,686	28,425
6"x8" & 6"x10' L shaped workstation 6 @ $11,468.36				Stude		P19124SF Haworth, Inc	NA	04/17/2019	01/01/2019	59,832		20.00	0.050	$ 2,992		3.50	$ 43,378	2,992	19,445	40,387
Private "U" shaped desk, X series Casegoods Laminate top/Metal storage below/Metal overheads, 1 @$5,135.07				Stude		P191216F Haworth, Inc	NA	05/03/2019	01/01/2019	5,059		10.00	0.100	$ 506		3.50	$ 2,276	506	3,290	1,770
Private "U" shaped desk, X series Casegoods Laminate top/Metal storage below/Metal overheads, 2 @$5,135.07				Stude		P191216F Haworth, Inc	NA	05/03/2019	01/01/2019	10,117		10.00	0.100	$ 1,012		3.50	$ 4,553	1,012	6,576	3,541
Private "U" shaped desk, X series Casegoods Laminate top/Metal storage below/Metal overheads, 2 @$5,135.01				Stude		P191216F Haworth, Inc	NA	05/03/2019	01/01/2019	5,059		5.00	0.200	$ 1,012		5.00	$		5,058	
Private "U" shaped desk, X series Casegoods Laminate top/Metal storage below/Metal overheads, 3 @$5,122.01				Stude		P191216F Haworth, Inc	NA	05/03/2019	01/01/2019	15,173		5.00	0.200	$ 3,035		5.00	$ -	-	15,173	-
Private "U" shaped desk, X series Casegoods Laminate top/Metal storage below/Metal overheads, 1 @$5,133.01				Stude		P191124SF Haworth, Inc	NA	05/03/2019	01/01/2019	5,061		10.00	0.100	$ 506		3.50	$ 2,276	506	3,288	1,771
8"x8" workstations; compose w/adaptable top/metal storage; 15 @$7,356.41				Stude		P191124SF Haworth, Inc	NA	05/03/2019	01/01/2019	113,165		20.00	0.050	$ 5,658		3.50	$ 82,146	5,658	36,679	76,487
8" x 8" & 8"x10' Workstations Compose w/ Adaptable tops/Metal storage, L-shaped stations w/ height adj, main cushion/tolerance				Stude		P191124SF Haworth, Inc	NA	05/03/2019	01/01/2019	30,177		20.00	0.050	$ 1,509		3.50	$ 21,879	1,509	9,807	20,370
8"x8" workstations, compose w/adaptable top/metal storage; 1 @$7,356.41				Stude		P191124SF Haworth, Inc	NA	05/03/2019	01/01/2019	7,544		20.00	0.050	$ 377		3.50	$ 5,470	377	2,452	5,092
8"x8" workstations; compose w/adaptable top/metal storage; 8 @$7,396.41				Stude		P191124SF Haworth, Inc	NA	05/03/2019	01/01/2019	60,355		20.00	0.050	$ 3,018		3.50	$ 43,757	3,018	19,616	40,739
Guest Chair Compose w/adaptable top/metal storage; L-shaped station w/reception counter/Connect for 3x person @$7,665.41				Stude		P191124SF Haworth, Inc	NA	05/03/2019	01/01/2019	7,544		10.00	0.100	$ 754		3.50	$ 3,395	754	4,903	2,641
Guest Chair: Paster Series ... 1 @ $8,134.73				Stude		P191124SF Haworth, Inc	NA	05/03/2019	01/01/2019	8,032		10.00	0.100	$ 803		3.50	$ 3,964	803	4,871	3,161
Private "U" shaped desk, master series ... @$8,134.73				Stude		P191216F Haworth, Inc	NA	05/03/2019	01/01/2019	8,032		10.00	0.100	$ 803		3.50	$ 3,964	803	4,871	3,161
8"x16" workstations; compose w/adaptable top/metal storage; 6 @$11,290.84				Stude		P191124SF Haworth, Inc	NA	05/03/2019	01/01/2019	55,643		20.00	0.050	$ 2,782		3.50	$ 40,341	2,782	18,084	37,559
PORTER TRF Expedition custom TRF Aluminum Racks ...				Lib Sci		P190775F	NA	05/28/2019	01/01/2019	[illegible]		10.00	0.100	$ [illegible]		3.50	$ [illegible]	[illegible]	[illegible]	[illegible]
Scratcher Machine ...				Vocat		P191616SF	110235	05/28/2019	01/01/2019	10,463		10.00	0.100	$ 1,047		3.50	$ 4,710	1,047	6,800	3,663
Multiple A/V equipment, bundled together for CMC Auditorium upgrade ...				Center Stud		A19...SF Key Code Media, Inc	NA	04/24/2019	01/01/2019	174,745		5.00	0.200	$ 34,949		5.00	$ -	-	174,745	-
LED PENHOOD/WALL/JUMP/CEILING Portable Power Distro ...				Techn		P190785F Fermin Lighting	110210	05/24/2019	01/01/2019	[illegible]		5.00	0.200	$ [illegible]		5.00	$ -	-	[illegible]	-
CISCO-3414-Ch ...				Networ		A192540A Network	110078	05/29/2019	01/01/2019	6,424		5.00	0.200	$ 1,285		5.00	$ -	-	6,424	-
CISCO-3414-Ch ...				Networ		A192540A Network	110080	05/29/2019	01/01/2019	6,424		5.00	0.200	$ 1,285		5.00	$ -	-	6,424	-
Srch Supp 24x7x2 Catalyst 6500 24-port ... $15,052.18 Inc tax				Networ		A192540A Network	NA	05/29/2019	01/01/2019	13,032		5.00	0.200	$ 2,606		5.00	$ -	-	13,032	-
Srch Supp 24x7x2 Catalyst 6500 24-port ... $16,052.18 Inc tax				Networ		A192540A Network	NA	05/29/2019	01/01/2019	13,032		5.00	0.200	$ 2,606		5.00	$ -	-	13,032	-
CON-SSSNP-C6800IFA ...				Networ		A192540A Network	NA	05/21/2019	01/01/2019	185,747		5.00	0.200	$ 37,149		5.00	$ -	-	185,747	-
ISE-VM-K9 CISCO ISE Virtual machine ...				Networ		A192540A Network	NA	05/21/2019	01/01/2019	[illegible]		5.00	0.200	$ [illegible]		5.00	$ -	-	[illegible]	-
CON-ECMU-SVS ...				Networ		A192540A Network	NA	05/21/2019	01/01/2019	[illegible]		5.00	0.200	$ [illegible]		5.00	$ -	-	[illegible]	-

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
#F30-BASE-I-Clear Digital Wireless Base Station, 1@$7,881.75 plus tax				Perfor		P192040SF One Diversified LLC	112581	06/25/2019	01/01/2019	8,811		5.00	0.200	$ 1,762		5.00	$ -	-	8,811	-
Mindiane kiosk rentals, health screening kiosks for the period 1/17/19-1/16/23-3 yr kiosk plan (2 kiosks at $10,000 each per kiosk) total				Health		A19151HCV Riverside	111313 & 111313	03/18/2019	01/01/2019	20,000		5.00	0.200	$ 4,000		5.00	$ -	-	20,000	-
73076 Schneider Kreuznach - 20mm LS macro f/4.0 AF Blue Ring lense 1 @$5,192; 71894-Phase One, IQ180 Kit AF Camera Body				Photo		P190781SF Samy's Camera	NA	06/27/2019	01/01/2019	36,871		5.00	0.200	$ 7,374		5.00	$		36,871	
FUJINON HTS 18X4.2 BERN LNS, 1 @$12,759 plus tax. Sales CD on invoice: S-059343				Comm		P190993SF Samy's Camera	110226	11/29/2018	01/01/2019	14,067		5.00	0.200	$ 2,813		5.00	$ -	-	14,067	-
FUJINON HTS 18X4.2 BERN LNS 1@$8,353 plus tax. Sales CD on invoice: S-060104				Comm		P190993SF Samy's Camera	110211	12/29/2018	01/01/2019	9,253		5.00	0.200	$ 1,851		5.00	$		9,253	
FUJINON HTS 18X4.2 BERN LNS 1@$8,353 plus tax. Sales CD on invoice: S-060104				Comm		P190993SF Samy's Camera	110212	12/21/2018	01/01/2019	9,253		5.00	0.200	$ 1,851		5.00	$		9,253	
FUJINON HTS 18X4.2 BERN LNS 1@$8,353 plus tax. Sales CD on invoice: S-060024				Comm		P190993SF Samy's Camera	110213	11/29/2018	01/01/2019	9,253		5.00	0.200	$ 1,851		5.00	$ -	-	9,253	-
FTS18x4.2 BERM FUJINON 1/3PRO 18:1 ENG ZOOM LENS W/2X EXTENDER Serial #A14872?				Comm		P190993SF Samy's Camera	110246	12/11/2018	01/01/2019	11,907		5.00	0.200	$ 2,381		5.00	$ -	-	11,907	-
FTS18x4.2 BERM FUJINON 1/3PRO 18:1 ENG ZOOM LENS W/2X EXTENDER Serial #A14876				Comm		P190993SF Samy's Camera	110286	12/28/2018	01/01/2019	11,907		5.00	0.200	$ 2,381		5.00	$ -	-	11,907	-
#GHF3LTTRA2 GOOGLE JAMBOARD, Carmine Red, 55" 4K UHD Display, 120hz touch scan rate, 1 HDMI 2.0 USB type C USB 3.0				Busin		P192227SF Sh	112577	06/28/2019	01/01/2019	6,475		5.00	0.200	$ 1,295		5.00	$ -	-	6,475	-
MARTIN MAC QUANTUM PROFILE LED FIXTURE THAT INCLUDES 2 OMEGA BRACKETS, Serial #S1150K8340240				Theat		P191511SF 4Wall Los Angeles	110458	02/25/2019	01/01/2019	6,089		5.00	0.200	$ 1,218		5.00	$ -	-	6,089	-
MARTIN MAC QUANTUM PROFILE LED FIXTURE THAT INCLUDES 2 OMEGA BRACKETS, Serial #S1150K6348541				Theat		P191511SF 4Wall Los Angeles	110459	02/25/2019	01/01/2019	6,089		5.00	0.200	$ 1,218		5.00	$		6,089	
MARTIN MAC QUANTUM PROFILE LED FIXTURE THAT INCLUDES 2 OMEGA BRACKETS, Serial #S1150K8110000				Theat		P191511SF 4Wall Los Angeles	110460	02/25/2019	01/01/2019	6,089		5.00	0.200	$ 1,218		5.00	$ -	-	6,089	-
MARTIN MAC QUANTUM PROFILE LED FIXTURE THAT INCLUDES 2 OMEGA BRACKETS, Serial #S1150K6113019				Theat		P191511SF 4Wall Los Angeles	110461 or 110641	02/25/2019	01/01/2019	6,089		5.00	0.200	$ 1,218		5.00	$ -	-	6,089	-
MARTIN MAC QUANTUM PROFILE LED FIXTURE THAT INCLUDES 2 OMEGA BRACKETS, Serial #S1150K8112868				Theat		P191511SF 4Wall Los Angeles	110462 or 110642	02/25/2019	01/01/2019	6,089		5.00	0.200	$ 1,218		5.00	$		6,089	
MARTIN MAC QUANTUM PROFILE LED FIXTURE THAT INCLUDES 2 OMEGA BRACKETS, Serial #S1150K6112871				Theat		P191511SF 4Wall Los Angeles	110463 or 110643	02/25/2019	01/01/2019	6,089		5.00	0.200	$ 1,218		5.00	$		6,089	
Model 70150 Toro Titan HD 600 W/60" Deck, Kohler Engine Lawn Mower 1 @$4,822 plus tax plus $750 freight				Groun		P191045I Turf Star Inc	110210	12/07/2018	01/01/2019	5,243		10.00	0.100	$ 525		3.50	$ 2,361	525	3,410	1,836
1994 Boston upright piano, model UP-132E; serial # 100042				Music Acade		NA	109304	12/10/2018	01/01/2019	11,000		10.00	0.100	$ 1,100		3.50	$ 4,950	1,100	7,150	3,850
"Thinking of You, Auguste" Bronze sculpture, 5' tall, 27" deep, 20" wide, Approx. 175-200 lbs. Artist: Donna Saleem. Year created: 1995-1997				Art/Ra		NA	105257	05/11/2018	01/01/2019	20,000		10.00	0.100	$ 2,000		7.50	$ 7,000	2,000	15,000	5,000
Total FY 18-19 Equipment Additions										**$ 2,380,866**				**$ 286,746**			**$ 900,633**	**$ 99,004**	**$ 1,679,237**	**$ 801,628**
FY 18-19 Vehicle Addition																				
Ford 2018 Truck Transit Cargo Van MR, Vehicle# CF8972; VIN-1FTYE2CM6JKB16066 $29,3?? 2, Sales Tax $2,006.23, Tire Fee				Purch		P191126CV South Bay	110095	10/29/2018	01/01/2019	32,684		8.00	0.125	$ 4,085		3.50	$ 10,214	4,085	26,556	6,128
Id# UV19-27558, Model-UTIL TRK-200; New utility vehicle; serial #6FCBC1B88K000622				Mainten		P191472CV Southwest	195010	06/06/2019	01/01/2019	20,823		8.00	0.125	$ 2,603		3.50	$ 5,608	2,603	16,321	3,005
Id# UV19-27566, Model-UTIL TRK-200; New utility vehicle, serial #6FCBC1B85K000343				Purch		P191472CV Southwest	195006	06/06/2019	01/01/2019	21,943		8.00	0.125	$ 2,743		3.50	$ 6,856	2,743	17,827	4,114
Id# UV19-27544, Model-UTIL TRK-200; New utility vehicle; serial #6FCBC1B8AK000265				Purch		P191472CV Southwest	195008	06/06/2019	01/01/2019	25,549		8.00	0.125	$ 3,194		3.50	$ 7,901	3,194	20,750	4,790
Id# UV19-27529, Model-UTIL TRK-200; New utility vehicle; serial #6FCBC1B8K000245				KCR		P191472CV Southwest	195007	06/06/2019	01/01/2019	23,085		8.00	0.125	$ 2,061		3.50	$ 7,405	2,061	19,244	4,841
Id# UV19-27522, Model-UTIL TRK-200; New utility vehicle, serial #6FCBC1BD8K000225				Camp		P191472CV Southwest	195003	06/06/2019	01/01/2019	26,997		8.00	0.125	$ 3,375		3.50	$ 8,436	3,375	21,945	5,062
Id# UV19-27527, Model-UTIL TRK-200; New utility vehicle; serial #6FCBC1BD3K000212				Trans		P191472CV Southwest	195002	06/06/2019	01/01/2019	22,693		8.00	0.125	$ 2,824		3.50	$ 7,000	2,824	18,357	4,236
Id# UV19-27523, Model-UTIL TRK-200; New utility vehicle, serial # [illegible]				Camp		P191472CV Southwest	195004	06/06/2019	01/01/2019	25,261		8.00	0.125	$ 3,158		3.50	$ 7,384	3,158	20,524	4,739

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Id# UV 1-27585, Model UTL TRK-200, New utility vehicle, serial #EQLEX-5JT0113				Groun		P19-472CV Southwest	195005	06/03/2019	01/01/2019	25,261	8.00	0.125	$ 3,159		3.50	$ 7,394	3,153	20,524	4,738
Id# UV 1-27511, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB5K100157				Supt Presid		P19-472CV Southwest	195008	06/03/2019	01/01/2019	[illegible]	8.00	0.125	$ 1,878		3.50	$ 4,490	1,874	12,249	2,618
Id# UV 1-27530, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB2K100250				Teled		P19-472CV Southwest	195011	06/03/2019	01/01/2019	20,721	8.00	0.125	$ 2,590		3.50	$ 6,478	2,601	16,844	3,887
Id# UV 1-27501, Model UTL TRK-200, New utility vehicle, serial [illegible]				Telec		P19-472CV Southwest	195000	06/03/2019	01/01/2019	20,721	8.00	0.125	$ 2,591		3.50	$ 6,279	2,591	18,341	3,007
Id# UV 1-27555, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB1K100266				Groun		P19-472CV Southwest	195035	06/13/2019	01/01/2019	24,203	8.00	0.125	$ 3,025		3.50	$ 7,563	3,025	18,336	5,538
Id# UV 1-27548, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB0K100265				Opera		P19-472CV Southwest	195037	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27518, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB3K100268				Opera		P19-472CV Southwest	19502	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27520, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB5K100267				Opera		P19-472CV Southwest	195039	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27561, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB7K100260				Opera		P19-472CV Southwest	195026	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27546, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB8K100261				Opera		P19-472CV Southwest	195030	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27562, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB5K100263				Opera		P19-472CV Southwest	195052	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27517, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB7K100261				Opera		P19-472CV Southwest	195024	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27560, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB8K100262				Opera		P19-472CV Southwest	195040	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27551, Model UTL TRK-200, New utility vehicle, serial [illegible]				Opera		P19-472CV Southwest	195010	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27555, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB2K100264				Opera		P19-472CV Southwest	195033	06/13/2019	01/01/2019	23,101	8.00	0.125	$ 2,888		3.50	$ 7,219	2,888	18,770	4,332
Id# UV 1-27524, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB8K100273				Groun		P19-472CV Southwest	195042	06/13/2019	01/01/2019	22,304	8.00	0.125	$ 2,788		3.50	$ 6,970	2,788	18,122	4,182
Id# UV 1-27526, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB5K100274				Groun		P19-472CV Southwest	195038	06/13/2019	01/01/2019	22,304	8.00	0.125	$ 2,788		3.50	$ 6,970	2,788	18,122	4,182
Id# UV 1-28632, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB7K100275				Groun		P19-472CV Southwest	195045	06/13/2019	01/01/2019	22,304	8.00	0.125	$ 2,788		3.50	$ 6,970	2,788	18,122	4,182
Id# UV 1-28633, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB9K100276				Groun		P19-472CV Southwest	195041	06/13/2019	01/01/2019	22,304	8.00	0.125	$ 2,788		3.50	$ 6,970	2,788	18,122	4,182
Id# UV 1-20621, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB2K100279				Groun		P19-472CV Southwest	195006	06/13/2019	01/01/2019	22,304	8.00	0.125	$ 2,788		3.50	$ 6,970	2,788	18,122	4,182
Id# UV 1-20628, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB4K100273				Groun		P19-472CV Southwest	195011	06/13/2019	01/01/2019	22,304	8.00	0.125	$ 2,788		3.50	$ 6,970	2,788	18,122	4,182
Id# UV 1-28631, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB3K100280				Groun		P19-472CV Southwest	195046	06/13/2019	01/01/2019	22,304	8.00	0.125	$ 2,788		3.50	$ 6,970	2,788	18,122	4,182
Id# UV 1-27528, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB8K100284				Opera		P19-472CV Southwest	195049	06/27/2019	01/01/2019	27,742	8.00	0.125	$ 3,468		3.50	$ 8,669	3,468	22,540	5,202
Id# UV 1-27565, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB3K100263				Maint		P19-472CV Southwest	19505	06/27/2019	01/01/2019	22,719	8.00	0.125	$ 2,840		3.50	$ 7,100	2,840	18,459	4,260
Id# UV 1-27566, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB8K100287				Maint		P19-472CV Southwest	195054	06/27/2019	01/01/2019	22,719	8.00	0.125	$ 2,840		3.50	$ 7,100	2,840	18,459	4,260
Id# UV 1-27567, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SBXK100270				Maint		P19-472CV Southwest	195058	06/27/2019	01/01/2019	22,719	8.00	0.125	$ 2,840		3.50	$ 7,100	2,840	18,459	4,260
Id# UV 1-27560, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB1K100269				Maint		P19-472CV Southwest	195050	06/27/2019	01/01/2019	22,719	8.00	0.125	$ 2,840		3.50	$ 7,100	2,840	18,459	4,260
Id# UV 1-27569, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB8K100273				Maint		P19-472CV Southwest	195060	06/27/2019	01/01/2019	22,719	8.00	0.125	$ 2,840		3.50	$ 7,100	2,840	18,459	4,260
Id# UV 1-2756, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB2K100263				Maint		P19-472CV Southwest	19506	06/27/2019	01/01/2019	23,364	8.00	0.125	$ 2,920		3.50	$ 7,300	2,920	18,142	4,477

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Id# UV 1-27563, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB4K100301				Maint		P19-472CV Southwest	195062	06/27/2019	01/01/2019	23,504	8.00	0.125	$ 2,940		3.50	$ 7,370	2,940	19,132	4,422
Id# UV 1-27563, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB6K100302				Maint		P19-472CV Southwest	195053	06/27/2019	01/01/2019	23,504	8.00	0.125	$ 2,940		3.50	$ 7,370	2,940	19,132	4,422
Id# UV 1-27564, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB3K100303				Maint		P19-472CV Southwest	195056	06/27/2019	01/01/2019	23,504	8.00	0.125	$ 2,940		3.50	$ 7,370	2,940	19,132	4,422
Id# UV 1-27565, Model UTL TRK-200, New utility vehicle, serial [illegible]				Maint		P19-472CV Southwest	195067	06/27/2019	01/01/2019	25,203	8.00	0.125	$ 3,151		3.50	$ 7,377	3,151	20,480	4,723
Id# UV 1-27567, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB5K100303				Maint		P19-472CV Southwest	195055	06/27/2019	01/01/2019	25,203	8.00	0.125	$ 3,151		3.50	$ 7,377	3,151	20,480	4,723
Id# UV 1-27526, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB4K1000304				Camp		P19-472CV Southwest	195063	06/27/2019	01/01/2019	28,813	8.00	0.125	$ 3,601		3.50	$ 9,302	3,601	23,436	5,401
Id# UV 1-27527, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB1K100305				Camp		P19-472CV Southwest	195061	06/27/2019	01/01/2019	28,803	8.00	0.125	$ 3,601		3.50	$ 9,302	3,601	23,436	5,401
Id# UV 1-27569, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB3K100543				Books		P19-472CV Southwest	195047	06/27/2019	01/01/2019	22,987	8.00	0.125	$ 2,873		3.50	$ 7,184	2,873	18,677	4,310
Id# UV 1-27540, Model UTL TRK-200, New utility vehicle, serial #EFDAF1SC9K1000115				Audio		P19-472CV Southwest	195048	06/27/2019	01/01/2019	20,703	8.00	0.125	$ 2,588		3.50	$ 6,470	2,588	16,817	3,888
Id# UV 1-27524, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB1K100241				Audio		P19-472CV Southwest	195065	06/27/2019	01/01/2019	22,712	8.00	0.125	$ 2,839		3.50	$ 7,097	2,039	18,750	4,250
Id# UV 1-27527, Model UTL TRK-200, New utility vehicle, serial #EQLEX-5UT0417				Facilit		P19-472CV Southwest	195060	06/27/2019	01/01/2019	20,445	8.00	0.125	$ 2,556		3.50	$ 6,389	2,556	16,611	3,833
Id# UV 1-27575, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB4K100544				Audio		P19-472CV Southwest	195072	06/10/2019	01/01/2019	22,987	8.00	0.125	$ 2,873		3.50	$ 7,184	2,873	18,677	4,310
Id# UV 1-28627, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB8K100274				Groun		P19-472CV Southwest	195018	06/10/2019	01/01/2019	22,304	8.00	0.125	$ 2,788		3.50	$ 6,970	2,788	18,122	4,182
Id# UV 1-27536, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SC1K100228				Camp		P19-472CV Southwest	195016	06/10/2019	01/01/2019	21,449	8.00	0.125	$ 2,681		3.50	$ 6,703	2,681	17,428	4,022
Id# UV 1-27525, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SC3K100227				Camp		P19-472CV Southwest	195017	06/10/2019	01/01/2019	21,449	8.00	0.125	$ 2,681		3.50	$ 6,703	2,681	17,428	4,022
Id# UV 1-27541, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SC6K100213				Facilit		P19-472CV Southwest	195010	06/10/2019	01/01/2019	26,729	8.00	0.125	$ 3,341		3.50	$ 8,353	3,341	21,718	5,012
Id# UV 1-27560, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SBXK1000264				Maint		P19-472CV Southwest	195012	06/10/2019	01/01/2019	23,993	8.00	0.125	$ 2,999		3.50	$ 7,490	2,999	19,494	4,499
Id# UV 1-27543, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB7K100244				Purch		P19-472CV Southwest	195007	06/10/2019	01/01/2019	26,815	8.00	0.125	$ 3,096		3.50	$ 8,486	3,316	22,076	5,004
Id# UV 1-27526, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB2K100247				Audio		P19-472CV Southwest	195026	06/10/2019	01/01/2019	21,260	8.00	0.125	$ 2,382		3.50	$ 6,366	2,632	17,001	3,880
Id# UV 1-27513, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB1K100223				Susta		P19-472CV Southwest	195025	06/10/2019	01/01/2019	21,641	8.00	0.125	$ 2,705		3.50	$ 6,765	2,705	17,580	4,061
Id# UV 1-27542, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB3K100229				Susta		P19-472CV Southwest	195023	06/10/2019	01/01/2019	21,641	8.00	0.125	$ 2,705		3.50	$ 6,765	2,705	17,580	4,061
Id# UV 1-27545, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB0K100046				Event		P19-472CV Southwest	195065	06/10/2019	01/01/2019	21,125	8.00	0.125	$ 2,641		3.50	$ 6,602	2,641	17,134	3,961
Id# UV 1-27556, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB6K100283				Maint		P19-472CV Southwest	195027	06/10/2019	01/01/2019	25,203	8.00	0.125	$ 3,151		3.50	$ 7,377	3,151	20,480	4,723
Id# UV 1-27557, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SBXK1000280				Maint		P19-472CV Southwest	195013	06/10/2019	01/01/2019	25,203	8.00	0.125	$ 3,151		3.50	$ 7,377	3,151	20,480	4,723
Id# UV 1-27558, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB6K100287				Maint		P19-472CV Southwest	195014	06/10/2019	01/01/2019	25,203	8.00	0.125	$ 3,151		3.50	$ 7,377	3,151	20,480	4,723
Id# UV 1-27559, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB3K100204				Maint		P19-472CV Southwest	195028	06/10/2019	01/01/2019	25,203	8.00	0.125	$ 3,151		3.50	$ 7,377	3,151	20,480	4,723
Id# UV 1-27560, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB7K100269				Maint		P19-472CV Southwest	195025	06/10/2019	01/01/2019	25,203	8.00	0.125	$ 3,151		3.50	$ 7,477	3,151	20,480	4,723
Id# UV 1-27561, Model UTL TRK-200, New utility vehicle, serial #EFCSC1SB3K100263				Maint		P19-472CV Southwest	195020	06/10/2019	01/01/2019	25,203	8.00	0.125	$ 3,151		3.50	$ 7,477	3,151	20,480	4,024

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Id# UV 1-27565; Model UT - TRK-200; New utility vehicle; serial #SFCSC1035K 000261				Maint		P19-1472CV-Southwest	196016	06/10/2019	01/01/2019	25,203		8.00	0.125	$ 3,151		3.50	$ 7,377	3,151	20,930	4,728
Id# UV 1-27561; Model UT - TRK-200; New utility vehicle, serial #SFCSC1037K 000263				Maint		P19-1472CV-Southwest	196021	06/10/2019	01/01/2019	25,203		8.00	0.125	$ 3,151		3.50	$ 7,377	3,151	20,930	4,728
Total FY18-19 Vehicle Additions										$ 1,576,632				$ 197,079			$ 492,687	$ 197,079	$ 1,281,013	$ 285,618
Total 18-19										$ 3,967,497				$ 482,826			$ 1,393,330	$ 296,083	$ 2,960,250	$ 1,097,247
19-20FY																				
FY 19-20 Equipment Addition																				
Serial# M306739 M-M30-LP Scrubber-Sweeper for Student Services Building, grounds and parking structure. Machine ss				Opera		P1922925F1-Aviste	198143	09/04/2019	01/01/2020	73,313		10.00	0.100	$ 7,332		5.50	$ 40,326	7,332	40,326	22,993
4210K, C10-IO4 Windows 7 upgrade S/N: 130000x48, ETC IONXE20 1ION XE 20 Console 12K outputs with EOS programming wing				Theatre Arts		P20-5415F-Barbizon	202300 202386	01/30/2020	01/01/2020	28,573		5.00	0.200	$ 5,715		5.00	$ 2,857	2,857	28,573	-
#1 Nikon AF-S NIKKOR 300mm F/2.8G ED VR II Lens-Q1-$5,732.99, Serial #217246				CMD Campus		P20-5684SF-Bitachonoco	202568	03/05/2020	01/01/2020	5,733		5.00	0.200	$ 1,147		5.00	$ 573	573	5,733	-
#2 Canon EF 300 mm F 2.8L II USM Telephoto Lens-Q1-$6,394.46, Serial V0807000315				Blase-lock		P20-5684SF-Bitachonoco	202569	03/05/2020	01/01/2020	6,394		5.00	0.200	$ 1,279		5.00	$ 639	639	6,394	-
New light console for the stage. Q1-6-011020 ETC Element 2 Console-1K, Serial# 434831E57				Perfor		P20-0045F-BM	204519	02/11/2020	01/01/2020	5,093		5.00	0.200	$ 1,018		5.00	$ 509	509	5,100	-
Distributed Antenna System to support cell phone within SSC Parking Levels. Q2 of 480152-Wilson Enterprise 4300 26dBm In-Building				Telec		P20-4769F-CDW	202176	12/18/2019	01/01/2020	6,769		5.00	0.200	$ 1,780		5.00	$ 300	000	6,798	
Distributed Antenna System to supply cell phone within SSC Parking Levels. Q2 of 480152-Wilson Enterprise 4300 26dBm In-Building				Telec		P20-4769F-CDW	202177	12/18/2019	01/01/2020	6,769		5.00	0.200	$ 1,780		5.00	$ 300	000	6,798	
True Freezer Merchandiser Model No. GDM 49F HC TSL01, 2 section, true standard, look				Health		P20-2705F-Charles Fixtures	212436	02/08/2020	01/01/2020	5,622		10.00	0.100	$ 562		5.50	$ 3,092	562	3,092	2,530
C7-W400 Large Outlast Set, Each unit is $9,037				Early		P20-1093RS	212012	01/18/2020	01/01/2020	9,037		10.00	0.100	$ 904		5.50	$ 4,970	904	4,970	4,068
C7-W400 Large Outlast Set, Each unit is $9,037				Early		P20-1093RS	212014	01/18/2020	01/01/2020	9,037		10.00	0.100	$ 904		5.50	$ 4,970	904	4,970	4,068
#GS6-PIKQ20-16.66-RGBASE Galaxy Outdoor Electronic Message Center GS6 Series. Includes final onsite commissioning plus				Perfor		P20-1473F-Daktronics	212439	11/14/2019	01/01/2020	32,772		5.00	0.200	$ 6,544		5.00	$ 3,277	3,277	32,772	-
S3006 PKM Pediatric Hal Medium Skin Tone 5 yr old Simulator $27,450 & $3,095.00 HD-Enhanced Virtual Monitor Accessory for Hall				Health		P20-7356F-Gaumard	202566	02/20/2020	01/01/2020	27,319		10.00	0.100	$ 2,732		5.50	$ 15,026	2,732	16,026	2,283
Epson BrightLink V11H940020 Pro L1070U Laser Projector, 7000 Lumens, WUXGA, White				Busin		P20-1449SF-Lightwerks/CDS	202226	01/27/2020	01/01/2020	5,623		5.00	0.200	$ 1,125		5.00	$ 562	562	5,623	-
Q4 Epson BrightLink V11H940020 Pro L1070U Laser Projector, 7000 Lumens, WUXGA, White				Busin		P20-1449SF-Lightwerks/CDS	202227	01/27/2020	01/01/2020	5,623		5.00	0.200	$ 1,125		5.00	$ 562	562	5,623	-
Q4 Epson BrightLink V11H940020 Pro L1070U Laser Projector, 7000 Lumens, WUXGA, White				Busin		P20-1449SF-Lightwerks/CDS	202228	01/27/2020	01/01/2020	5,623		5.00	0.200	$ 1,125		5.00	$ 562	562	5,623	-
Q4 Epson BrightLink V11H940020 Pro L1070U Laser Projector, 7000 Lumens, WUXGA, White				Busin		P20-1449SF-Lightwerks/CDS	202229	01/27/2020	01/01/2020	5,623		5.00	0.200	$ 1,125		5.00	$ 562	562	5,623	-
Q2 Item BS-LOFT-Christine-STR				Early		P20-1094RS	212084	05/31/2020	01/01/2020	7,187		10.00	0.100	$ 719		5.50	$ 3,953	719	3,953	3,234
Q2 Item BS-LOFT-Christine-STR				Early		P20-1094RS	212085	05/31/2020	01/01/2020	7,187		10.00	0.100	$ 719		5.50	$ 3,953	719	3,953	3,234
Epson Pro L1070U 3LCD Projector standard lens-LAN S/N: X7LK040129L unit price $4,873.04 plus tax. Total $23,608.10				CSIS Cpt		P2020775F-One Diversified	212016	05/31/2020	01/01/2020	5,152		5.00	0.200	$ 1,030		5.00	$ 515	515	5,152	-
Epson Pro L1070U 3LCD Projector standard lens-LAN S/N: X7LK040133L unit price $4,873.34 plus tax. Total $23,608.10				CSIS Cpt		P2020775F-One Diversified	212016	05/31/2020	01/01/2020	5,152		5.00	0.200	$ 1,030		5.00	$ 515	515	5,152	-
Epson Pro L1070U 3LCD Projector standard lens-LAN S/N: X7LK040139L unit price $4,873.34 plus tax. Total $23,608.10				CSIS Cpt		P2020775F-One Diversified	212017	05/31/2020	01/01/2020	5,152		5.00	0.200	$ 1,030		5.00	$ 515	515	5,152	-
Epson Pro L1070U 3LCD Projector standard lens-LAN S/N: X7LK040145L unit price $4,873.04 plus tax. Total $23,608.10				CSIS Cpt		P2020775F-One Diversified	212018	05/31/2020	01/01/2020	5,152		5.00	0.200	$ 1,030		5.00	$ 515	515	5,152	-

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
C9606R-CISCO CATALYST 9600 SERIES 6 SLOT CHASSIS Serial #FXS2325Q02K				Netwo		P20-1725F-PCMG	112915	11/08/2019	01/01/2020	6,151		5.00	0.200	$ 1,230		5.00	$ 615	615	6,151	-
C9606R-CISCO CATALYST 9600 SERIES 6 SLOT CHASSIS Serial #FXS2325Q02K				Netwo		P20-1725F-PCMG	112916	11/08/2019	01/01/2020	6,151		5.00	0.200	$ 1,230		5.00	$ 615	615	6,151	-
C9600-SUP-1-CISCO CATALYST 9600 SUPERVISOR 1 MODULE				Netwo		P20-1725F-PCMG	186075	11/08/2019	01/01/2020	10,091		5.00	0.200	$ 2,008		5.00	$ 1,099	1,009	10,189	-
C9600-SUP-1-CISCO CATALYST 9600 SUPERVISOR 1 MODULE				Netwo		P20-1725F-PCMG	186076	11/08/2019	01/01/2020	10,091		5.00	0.200	$ 2,008		5.00	$ 1,099	1,009	10,189	-
C9600-LC-48YL-CISCO CATALYST 9600 SERIES 48 PORT 25GE/10GE/1GE				Netwo		P20-1725F-PCMG	Missing	11/08/2019	01/01/2020	11,273		5.00	0.200	$ 2,255		5.00	$ 1,128	1,129	11,276	
C9600-LC-48YL-CISCO CATALYST 9600 SERIES 48 PORT 25GE/10GE/1GE				Netwo		P20-1725F-PCMG	Missing	11/08/2019	01/01/2020	11,273		5.00	0.200	$ 2,255		5.00	$ 1,128	1,129	11,276	-
C9600-LC-48YL-CISCO CATALYST 9600 SERIES 48 PORT 25GE/10GE/1GE				Netwo		P20-1725F-PCMG	Missing	11/08/2019	01/01/2020	11,273		5.00	0.200	$ 2,255		5.00	$ 1,128	1,129	11,276	-
C9600-LC-48YL-CISCO CATALYST 9600 SERIES 48 PORT 25GE/10GE/1GE				Netwo		P20-1725F-PCMG	Missing	11/08/2019	01/01/2020	11,273		5.00	0.200	$ 2,255		5.00	$ 1,128	1,129	11,276	-
Item# C2575-C NEW-F-Oconner Ultimate 2575D Head & Cine HD Mitchell Two Tripod System with Floor Spreader/Stub Stand up				Film Davis		P20-1088SF-Samy's Camera	112954	11/27/2019	01/01/2020	14,871		5.00	0.200	$ 2,974		5.00	$ 1,487	1,487	14,871	-
1. Sony Venice Full Frame 6k Cinema Digital Motion Picture Camera System Camera Body (MPC-3610) Serial#S01001132				Film Davis		P20-1706SF-Samy's Camera	112905	11/01/2019	01/01/2020	38,477		5.00	0.200	$ 7,695		5.00	$ 3,848	3,848	38,477	-
2. Sony Full HD Oled Viewfinder (DVF-EL200-optional purchase from above), Serial # S010C12047J				Film Davis		P20-1706SF-Samy's Camera	112906	11/01/2019	01/01/2020	5,163		5.00	0.200	$ 1,033		5.00	$ 517	517	5,136	
3. Sony AXS-R7 4K Raw Recorder (AXS-R7)-compatible media for above camera, Serial# S01001262				Film Davis		P20-1706SF-Samy's Camera	112907	11/01/2019	01/01/2020	6,912		5.00	0.200	$ 1,382		5.00	$ 691	691	6,912	
Augmented Reality Sandbox for classroom demonstration and lab activities. SKU# DIV-AFS-4020, Serial # DSC1x2942				Earth Scien		P20-1635F-Scientific Sales	112917	11/19/2019	01/01/2020	7,997		10.00	0.100	$ 800		5.50	$ 4,398	800	4,318	3,500
Desktop-MA Desktop MAX 03624 1" Dv Spindle with all necessary parts to work				Busin		P20-1312SF-Shopbot Tools	199977	12/13/2019	01/01/2020	13,939		10.00	0.100	$ 1,394		5.50	$ 7,667	1,394	7,937	3,273
#FT4666D349 Steam Generator 208V (Carbon Steel Boiler) Q1				Life Scien		P20-1414SF	112914	11/05/2019	01/01/2020	7,865		10.00	0.100	$ 786		5.50	$ 4,326	786	4,326	3,539
Item# 74015-30 Steeplechase Barrow with Wheels (std)				Kinesio		P20-1460SF-VS	212015	10/31/2019	01/01/2020	12,960		10.00	0.100	$ 1,296		5.50	$ 7,128	1,296	7,128	5,832
Digital IP AES 67 Encoder Blade Card Hardware for satellite uplink for 1930, CMD Campus KCRW, Bldg D, KCRW				KCR		National Public Radio	KCRW	06/05/2016	01/01/2020	7,818		5.00	0.200	$ 1,562		5.00	$ 781	781	7,818	-
Scissor lift for Stewart building. Truck with 16 SCISSOR 19' skyjack electric 3219 genie 350000 96800. To be used for setting up lights				KCR		West LA Trailer & Equipment	KCRW	08/25/2016	01/01/2020	4,951		10.00	0.100	$ 495		5.50	$ 2,722	495	2,722	2,229
Replacement UPS for KCR, Indio Peak Transmitter site, FERG 1 MAC 2 MAUPS, 20573 Sierra Sequoia Road, Mojave, CA 93501				KCR		Lorsel Inc	KCRW	11/08/2018	01/01/2020	6,603		5.00	0.200	$ 1,321		5.00	$ 661	661	6,608	-
Mic Cabinet: Design/plan/fabricate microphone cabinet, includes delivery and install for KCRW Production Department. Total $10,671				KCR		MarWood Co.	KCRW	06/30/2019	01/01/2020	4,002		10.00	0.100	$ 400		5.50	$ 2,311	400	2,361	2,161
Shelving installation for Music Library (for vinyl collection). Additional shelves for existing CD Library KCRW CMD 1930, Bldg #B 1st				KCR		McMurray Stern	KCRW	05/31/2019	01/01/2020	5,217		20.00	0.050	$ 261		5.50	$ 4,143	261	1,436	3,782
Shelving installation for Music Library (for vinyl collection). Additional shelves for existing CD Library KCRW CMD 1930, Bldg #B 1st				KCR		McMurray Stern	KCRW	05/31/2019	01/01/2020	5,787		20.00	0.050	$ 290		5.50	$ 4,782	290	1,594	4,202
Shelving installation for Music Library (for vinyl collection). CMD 1930, 1st Floor. This is a quote for the implementation of				KCR		McMurray Stern	KCRW	05/31/2019	01/01/2020	7,150		20.00	0.050	$ 357		5.50	$ 5,596	357	1,961	5,189
Manufacture + install wood shelves for music library. Shelving installation for Music Library (for vinyl collection). Balance due. Room				KCR		McMurray Stern	KCRW	12/31/2018	01/01/2020	8,592		20.00	0.050	$ 430		5.50	$ 6,359	430	2,363	6,229
Upgrade for satellite uplink to provide backup to NPR. 60-watt SSPA-$11,000. Sales Tax CA $1,127.50, Freight FRN $150				KCR		National Public Radio	KCRW	06/21/2019	01/01/2020	12,278		5.00	0.200	$ 2,456		5.00	$ 1,228	1,228	12,278	-
CURVATURE - audio network computer switch - 1 Cisco Catalyst 3850 stackable 48 10/100/1000 ethernet ace -				KCR		Vise	KCRW	10/31/2019	01/01/2020	8,468		5.00	0.200	$ 1,694		5.00	$ 847	847	8,468	-
Panasonic PT-RZ... custom projector mount, CMD, KCRW 1113, events Department				KCR		Future Lighting	KCRW	01/24/2020	01/01/2020	8,281		5.00	0.200	$ 1,656		5.00	$ 828	828	8,280	-
Equipment purchased in agreement with NPR Band to connect to share upcoming resources				KCR		National Public Radio	KCRW	02/06/2020	01/01/2020	22,500		5.00	0.200	$ 4,516		5.00	$ 2,250	2,250	22,500	-
Adderlink replacement. This is a server that supports our studio to PC connectivity infrastructure				KCR		Key Code Media	KCRW	02/13/2020	01/01/2020	10,755		5.00	0.200	$ 2,151		5.00	$ 1,075	1,075	10,750	-

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Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
TEL-2001-00335: Telos Zephyr Xport plus Multi Codec Gateway Radio unit. Purpose: Audio transport device which uses the internet to deliver multiple channels of audio. We are using this to provide				KCRW 15-		Broadcasters General Store	KCRW	04/13/2020	01/01/2020	6,634		5.00	0.200	$ 1,367		5.00	$ 303	303	6,634	-
Haworth Large Communal Work Table Furniture for the Emeritus sewing class held in "Station 10" on the Bundy (Kathy Lewis, Billing back to the Emeritus Foundation account. Ann's AR for billing. Sme				Emeritus		P200720RS Pacific Office	112871	10/29/2019	01/01/2020	5,874		10.00	0.100	$ 597		5.50	$ 3,286	597	3,296	2,688
VADDIO 999-30030-210 PTZ Camera Robocam 30 E-HDBT Crowd Studio System. Billed back to the Emeritus Foundation account				Emeritus		A21058SSF Lightwerks/CCS	118180	08/28/2019	01/01/2020	6,475		5.00	0.200	$ 1,295		5.00	$ 548	548	6,476	-
Total FY 19-20 Equipment Additions										$ 615,029				$ 98,276			$ 168,286	$ 60,166	$ 506,910	$ 108,119
FY 19-20 Vehicle Addition																				
Total FY19-20 Vehicle Additions										$ -				$ -			$ -	$ -	$ -	$ -
Total 19-20										$ 615,029				$ 98,276			$ 168,286	$ 60,166	$ 506,910	$ 108,119
Rounding										$ (1)									$ 7	
										20-21FY										
FY 20-21 Equipment Addition																				
MBP 16 D SPACE GRAY 2.3 GHz 16 inch MacBook PRO with 8-Core Intel and 32GB Memory CTO SSD Drive Serial Numbers				Library		P21-1058SF Apple Computer	205165	02/24/2021	01/01/2021	5,451		5.00	0.200	$ 1,090		4.50	$ 1,636	1,090	4,415	545
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		P21-0... Apple Computer	205167	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205168	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		P21-0... Apple Computer	205155	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205166	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205160	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205156	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205169	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205157	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205158	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205163	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205164	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205153	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205161	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205152	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
MAC PRO: With the following configuration (Configuration: D Z0W00(0069) PROCESSOR 3.5 GHz 8-CORE Intel Xeon MEMORY				Digital		Apple Computer	205154	02/24/2021	01/01/2021	6,573		5.00	0.200	$ 1,314		4.50	$ 1,971	1,314	5,915	657
Portable Nursing simulation manikin ... AV ...				Nursing		P21-0859SF Laerdal Inc	188495	12/10/2020	01/01/2021	20,005		10.00	0.100	$ 2,000		4.50	$ 14,500	2,000	13,505	6,500
BV 12-fold ... bariatric ... bed with adjustable ... controlled ...				Nursing		Laerdal Inc	188808	12/10/2020	01/01/2021	8,081		10.00	0.100	$ 808		4.50	$ 5,766	808	4,336	4,880
Avstract vehicle-Mid Tire and Wheelable Trochometer ...				Emeritus		P21-0515F Kevin Inc	188709	12/10/2020	01/01/2021	10,559		10.00	0.100	$ 1,056		4.50	$ 6,863	1,056	4,751	5,807

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Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Redundant Axia Stations for KCRW HC operations; Cisco Catalyst 3850 ... 48 10/100/1000 Ethernet POE Supports				KCR		8S 1840 Curvature LLC	197923; 197924	07/07/2020	01/01/2021	16,372		5.00	0.200	$ 3,274		4.50	$ 4,912	3,274	14,735	1,637
Item# ... Roland ... 54" Printer/Cutter New True VIS INK, available in CMYK (500 ML pouches) Two FlexiFirePort				Art Depar		P21-0460SF Garden Star	203822	11/30/2020	01/01/2021	15,620		5.00	0.200	$ 3,126		4.50	$ 4,309	3,123	14,037	1,580
Part#159002 ; Hamilton C5 Iristere Package				Health		P21-0818SF Hamilton	205243	03/31/2021	01/01/2021	32,243		10.00	0.100	$ 3,225		4.50	$ 20,961	3,225	14,512	7,738
Idemia livescan system tenprint (fingerprint), including software, FBI appendix F certified tenprint 500PPI scanner, computer, monitor				Home		P21-0505F Idemia Identity &	188476	08/30/2020	01/01/2021	6,223		10.00	0.100	$ 622		4.50	$ 4,343	622	2,798	3,421
9935-7195/34-01 Avid NEXIS E2 Avid NEXIS E5 Foundation, ExpertPlus serial #SHF10213530301FE				Digital		P21-0503SF Key Code Media Inc	212426	03/31/2021	01/01/2021	36,673		5.00	0.200	$ 7,335		4.50	$ 10,088	7,329	32,593	3,663
#ET-EZ ... PANASONIC PROJECTOR WUXGA 1920x1200 6000LMNS, 3LCD SOLID SHINE, BLACK, NO LENS #ET-EXW... PANASONIC ZOOM LENS ... FOR PT-				Theat		P21-0873SF Lightwerks/CCS Presentation	205970	1/30/21 & 5/14/21	01/01/2021	20,752		5.00	0.200	$ 4,350		4.50	$ 6,526	4,350	18,577	2,175
Firewall Upgrade Project: ... FortiGate 1100E Hardware; FG-1100E-BDL-950-36 Fortinet				ITMe		A21021851 NE Systems Inc	188420; 188421; 188422; 188423; 188424	7/14/20; 6/23/20	01/01/2021	72,135		5.00	0.200	$ 14,427		4.50	$ 21,310	14,427	61,321	7,213
IPV10 Package with accessories (IPV Control unit with IV Pole stand, and mounting bracket, grabbing paws, ...) approach				Health		P21-0340SF Pharmaceutical	190875	08/10/2020	01/01/2021	6,045		10.00	0.100	$ 605		4.50	$ 3,928	605	2,720	3,325
... Stage ... (sound system equipment and installation) Whole project				Perfor		A2104745F Pro Sound CA Inc	... 56; 87; 89; 89;	10/15/20; 11/30/20;	01/01/2021	301,173		5.00	0.200	$ 60,235		4.50	$ 90,352	60,235	271,056	30,117
dLiveC1500 Allen & Heath dLive C Class 12-fader Control Surface				Theat		P21-0870SF Sweetwater	205247	04/19/2021	01/01/2021	9,652		5.00	0.200	$ 1,930		4.50	$ 2,896	1,930	8,687	965
AH-Dx... Allen & Heath dLive Class ... Rack ...				Theat		P21-0872SF Sweetwater	205248	01/19/2021	01/01/2021	14,010		5.00	0.200	$ 2,080		4.50	$ 4,302	2,080	12,906	1,104
S662881 NPR-DYNAM-ULTIM-D, Ultimaker S5 3D Printer w/One-yr manufacturers warranty, includes Ultimaker Essentials/Personal				Art Depar		P21-0185F SIR International	205450	06/10/2021	01/01/2021	7,534		5.00	0.200	$ 1,507		4.50	$ 2,260	1,507	6,730	753
... COMPLETE ... Form 3 Complete Package with Service hardware, Form 3 printer, resin tank, build platform				Art Depar		P21-0185F SIR International	205451	06/10/2021	01/01/2021	5,325		5.00	0.200	$ 1,067		4.50	$ 1,600	1,067	4,331	933
Model# STO0019-Trike Storage (Area-2) Terra Cotta/Green				Early Childh		P21-... Spaces For Play, Inc	212378	06/17/2020	01/01/2021	5,524		10.00	0.100	$ 552		4.50	$ 3,591	552	2,706	3,000
Model# STO0020-Double Trike Storage w/Extension (Area 2 B) Terra Cotta/Green				Early Childh		P21-0869SF	212379	06/17/2020	01/01/2021	10,657		10.00	0.100	$ 1,066		4.50	$ 7,177	1,066	4,741	6,006
Q2-OWN ... PROCESSORS ... Force, Serial# ... Watermark Analyzer & Monitor APS ... Vorbus APS				KCR W		P21-0885F Broadcasters General	Not on Kyle's list, not to ...	6/10/2021; 5/17/2021	01/01/2022	76,359		10.00	0.100	$ 7,636		3.50	$ 57,269	7,636	26,726	49,633
Total FY 20-21 Equipment Additions										$ 784,846				$ 138,282			$ 308,493	$ 138,282	$ 614,635	$ 170,211
FY 20-21 Vehicle Addition																				
Total FY20-21 Vehicle Additions										$ -				$ -			$ -	$ -	$ -	$ -
Total 20-21										$ 784,846				$ 138,282			$ 308,493	$ 138,282	$ 614,635	$ 170,211
										21-22FY										
FY 21-22 Equipment Addition																				
ZOWC MAC PRO (DXZ0W0006WE)	APPLE COMPUTER INC			Photo		PO3AW22*3P	201026	02/01/2022	01/01/2022	8,157		5.00	0.200	$ 1,631		3.50	$ 4,078	1,631	5,710	2,447
Q1 MAC STUDIO, Serial# CLF28KK8FP	APPLE COMPUTER INC			CMD 206		PO3AW22*487	208458	06/10/2022	01/01/2022	5,159		5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,311	1,548
Q1 MAC STUDIO, Serial# ...	APPLE COMPUTER INC			CMD 206		PO3AW22*487	208459	06/10/2022	01/01/2022	5,161		5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,311	1,548
Q1 MAC STUDIO, Serial# FFFYYCC6FM	APPLE COMPUTER INC			CMD 206		PO3AW22*487	208576	06/10/2022	01/01/2022	5,159		5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,311	1,548
Q1 MAC STUDIO, Serial# H72M4CJ2R	APPLE COMPUTER INC			CMD 206		PO3AW22*487	208574	06/10/2022	01/01/2022	5,159		5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,311	1,548
Q1 MAC STUDIO, Serial# K2HNIW5QDT	APPLE COMPUTER INC			CMD 206		PO3AW22*487	208461	06/10/2022	01/01/2022	5,159		5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,311	1,548
Q1 MAC STUDIO, Serial# N7YVC/P1HP	APPLE COMPUTER INC			CMD 206		PO3AW22*487	208457	06/10/2022	01/01/2022	5,159		5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,311	1,548
Q1 MAC STUDIO, Serial# PC4G7R439N	APPLE COMPUTER INC			CMD 206		PO3AW22*487	208566	06/10/2022	01/01/2022	5,159		5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,311	1,548
Q1 MAC STUDIO, Serial# X5DDC0WY2	APPLE COMPUTER INC			CMD 206		PO3AW22*487	208572	06/10/2022	01/01/2022	5,163		5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,311	1,548
Q1 MAC STUDIO, Serial# XFMK70RYF2	APPLE COMPUTER INC			CMD 206		PO3AW22*487	208457	06/10/2022	01/01/2022	5,161		5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,311	1,548

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Q1 MAC STUDIO; Serial# Y9MGK757DT	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206563	06/10/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# C9KRJK...T	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206566	06/10/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# C9KHJK0...	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206585	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# CFG10YC9JK	APPLE, COMPUTER INC			CMD 206		PO3W22*487	20656	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# D9PXMK30R?	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206575	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# F4K89N2F0G	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206578	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# FF9C02H6J8	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206584	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# GYNVC4?H9W	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206580	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# J1HJMXP3HJ	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206581	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# LFHGULQ7X8	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206576	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# LW62YX6765	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206507	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# NF70106?TT	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206569	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# P?214?Y...	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206583	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# Q7VCKJ3YVP	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206560	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# QL9DK2YTF2	APPLE, COMPUTER INC			CMD 206		PO3W22*487	20657	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# QQ9798YW?8	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206590	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# RV9DVQD6X5	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206566	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# RX74RGQ2OO	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206567	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# TF9JVLXGY8	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206588	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# XSL7V59VG7	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206582	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# XCTP71V18K	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206579	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# XL9WQKYX5P	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206577	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# YHT0438GC	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206587	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 MAC STUDIO; Serial# YVE7Y5T9K2	APPLE, COMPUTER INC			CMD 206		PO3W22*487	206573	06/11/2022	01/01/2022	5,159	5.00	0.200	$ 1,032		3.50	$ 2,579	1,032	3,611	1,548
Q1 8 Needle Babylock Embroidery Machine	BARONS SEWING CENTER					PO3W22*173		7/14/2022	01/01/2022	9,923	10.00	0.100	$ 992		3.50	$ 7,442	992	3,473	6,450
Q1-PC line 4: Multimedia Projectors #PT-MZ16K2VU Panasonic PT-MZ16K LCD Proj 16000 lumens, solid state 3LCD, Black, just the	B & H PHOTO VIDEO			Com/ Arts		PO3W22*306	201269	7/30/22	01/01/2022	20,837	5.00	0.200	$ 4,167		3.50	$ 10,418	4,167	14,586	6,251
Q1-PC Line 20 ZEISS CP.3 100MM/T2.1 CF PL MOUNT, FEET; Serial# 50074534; MFR: (2105185); SKU# ZECP3 MT29FF	B & H PHOTO VIDEO			Davis Crew		PO3W22*209	206055	12/19/2022	01/01/2022	5,632	5.00	0.200	$ 1,126		3.50	$ 2,816	1,123	3,942	1,690
Q1-PC Line 2 - ZEISS CP.3 25MM/T2.1 PL MOUNT, FEET/REG; Serial# 50075901, SKU ZECP3 25MM; MFR (21849?)	B & H PHOTO VIDEO					PO3W22*209	206058	12/19/2022	01/01/2022	6,483	5.00	0.200	$ 1,297		3.50	$ 3,242	1,297	4,538	1,945
Q1-PC Line 25 ARRI ORBITER COMBINATION SET, SKU ARORBITEROK, MFR (L0.0033084)	B & H PHOTO VIDEO			Davis Crew		PO3W22*209	201508	12/19/2022	01/01/2022	8,819	5.00	0.200	$ 1,764		3.50	$ 4,410	1,764	6,173	2,646
SONY RIALTO EXTENSION F/SONY VENICE, Serial# 80 1000710, SKU#SORIALTO (2189452)	B & H PHOTO VIDEO			Film Cpt Crew		PO3W22*607	203043	06/23/2022	01/01/2022	11,729	5.00	0.200	$ 2,346		3.50	$ 5,865	2,346	8,211	3,519
QHR-IMS-3000 Dolby-IMS-3000-2TB IMS Link	ARCUS ENTERTAINMENT & MEDIA					PO2W22*1104	195147	04/20/2022	01/01/2022	8,234	5.00	0.200	$ 1,647		3.50	$ 4,117	1,647	5,764	2,471

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Motorized Gate for loading dock Bookstore/Cafeteria	COMMERCIAL DOOR COMPANY					PO2W22*689	195146	05/23/2022	01/01/2022	8,853	10.00	0.100	$ 885		3.50	$ 3,713	885	3,138	5,810
Police Communication System ... Installation: Q1 2 radios to work officers for coordination. Bundle ...	COMMLINE INC			Camp		A2102186H	181926, 28, 35 & multiple small	12/1/20-Mult	01/01/2022	104,210	5.00	0.200	$ 20,842		3.50	$ 62,11?	20,842	72,947	41,268
GOYT 3000 270 MBH NAT LG NOX water heater. PO line#2. Serial # XB4814182?	FERGUSON ENTERPRISES INC			Ama Resc		PO3W22-1?2	206829	05/18/2022	01/01/2022	5,443	10.00	0.100	$ 544		3.50	$ 4,082	544	1,905	3,538
GOYT 3000 270 MBH NAT LG NOX water heater. PO line#2. Serial # XB4814180?	FERGUSON ENTERPRISES			Ops/ Resc		PO3W22-1?2	206829	05/18/2022	01/01/2022	5,443	10.00	0.100	$ 544		3.50	$ 4,082	544	1,905	3,538
SPECTROMETER: #3400516FPP Thermoscientific Nanodrop One Spectrophotometer, Part ND-ONE-C-W Serial AZY1220019	FISHER SCIENTIFIC			Life Sci		PO3W22*567	206457	07/28/2022	01/01/2022	11,371	5.00	0.200	$ 2,274		3.50	$ 5,685	2,274	7,960	3,411
Planer 220V, 3600 RPM Speed, 3 motor HP manufacturer # JP-250 1.0 Item # 55KM90	GRAINGER			STEM		PO3W22-394	206428	06/20/2022	01/01/2022	5,429	10.00	0.100	$ 543		3.50	$ 4,071	543	1,900	3,529
QL BREATHER System for Adult Patients Serial # 685	INGMAR MEDICAL LLC			Nursing		PO3W22*683	206484	06/09/2022	01/01/2022	5,557	5.00	0.200	$ 1,111		3.50	$ 2,778	1,111	3,890	1,667
QL BREATHER System for Adult Patients Serial # 688	INGMAR MEDICAL LLC			Nursing		PO3W22*683	206485	06/09/2022	01/01/2022	5,557	5.00	0.200	$ 1,111		3.50	$ 2,778	1,111	3,890	1,667
Audio & Visual Presentation & Computing Equipment #PS-800B54NCAM3 Multidyne 3 Camera BackPackage plus base station Neutrik opticalCon (Replace existing obsolete copperhead TR 780)	KEY CODE MEDIA INC			Math		PO2W22*9?1	213481 - 213449	05/17/2022	01/01/2022	35,213	5.00	0.200	$ 7,043		3.50	$ 17,608	7,043	24,650	10,563
THCT 1.0 Tactical Hemorrhage Control Trainer, Serial # 200678	OPERATIVE EXPERIENCE INC			Nursing		PO3W22*0110	206678	1/31/2022	01/01/2022	39,584	5.00	0.200	$ 7,917		3.50	$ 19,792	7,917	27,708	11,876
MX800 (tag# 206225) ICU Monitor and RS232/MIB interface. Includes 2 days of clinical education & bundled monitor configuration services. Multiple parts. OCX Full Stand M3..? (tag#206226	PHILIPS HEALTHCARE DIV OF PHILIPS			Health Sci		PO3W22*084	206225; 206226	04/22/22	01/01/2022	43,873	5.00	0.200	$ 8,775		3.50	$ 21,936	8,775	30,713	13,162
LAST YRS ADDITION TO BROAD STAGE AUDIO SYSTEM REPLACEMENT	PRO SOUND CA, INC			Theater Arts		A2101746F	187052, 53, 54, 56, 67, 68, 69, 70, 71, 72, 73, ...	02/20/2021	01/01/2021	3,893	5.00	0.200	$ 779		4.50	$ 1,168	779	3,504	389
LAST YRS ADDITION TO BROAD STAGE AUDIO SYSTEM REPLACEMENT	PRO SOUND CA, INC			Theat		A2101746F	187052, 53, 54, 56, 67, 68, 69, ...	02/20/2021	01/01/2021	205	5.00	0.200	$ 41		4.50	$ 61	41	184	20
Q1-Ricoh Ri 1000 Digital Garment Printer, R871X800036	RICOH PRINTING SYSTEMS AMERICA INC			Design Tech		PO3W22*250	206806	11/8/2022	01/01/2022	15,380	5.00	0.200	$ 3,076		3.50	$ 7,690	3,076	10,766	4,614
Q1-Saturn 3" Demountable Wall System	SIERRA SCHOOL EQUIPMENT			Bus 140		PO2W22*1004	195148	4/27/2022	01/01/2022	9,537	5.00	0.200	$ 1,907		3.50	$ 4,768	1,907	6,676	2,861
Q1-Variable Message Sign #VMS... full size full matrix variable message sign with trailer, graphic display, solar & battery power, hand operated winch LF	STATEWIDE TRAFFIC SAFETY AND SIGNS INC			Campus		PO3W22*125	206808	11/16/2022	01/01/2022	19,623	10.00	0.100	$ 1,961		3.50	$ 14,897	1,961	6,859	12,755
Q1-Variable Message Sign #VMS... full size full matrix variable message sign with trailer, graphic display, solar & battery power, hand operated winch LF	STATEWIDE TRAFFIC SAFETY AND SIGNS INC			Camp		PO3W22*125	206809	11/18/2022	01/01/2022	19,614	10.00	0.100	$ 1,961		3.50	$ 14,897	1,961	6,859	12,755
SMC Datacenter Refresh Project	THE DRAKE PROJECT INC			IT		PO2W22*1320		4/7/2022	01/01/2022	933,157	5.00	0.200	$ 186,631		3.50	$ 461,578	186,631	653,210	284,947
ICF8E8W120, iColor 650 Digital Color+White Media Transfer Printer plus shipping	UNINET IMAGING INC			Art Cpt		PO3W22*360	201253	8/13/22	01/01/2022	9,007	5.00	0.200	$ 1,801		3.50	$ 4,504	1,801	6,305	2,702
ICF8SLW8, iColor650 Digital Color+White Media Tr Printer Windows ...	UNINET IMAGING INC			Art Cpt		PO3W22*360	206006	3/17/22	01/01/2022	8,814	5.00	0.200	$ 1,763		3.50	$ 4,407	1,763	6,170	2,644
V-OYO-S4N Item: PRT-01128-000, Serial 120873P	VENTEC LIFE SYSTEMS INC			Nursing		PO3W22*612	201846	5/4/2022	01/01/2022	12,250	5.00	0.200	$ 2,450		3.50	$ 6,125	2,450	8,575	3,675
IP-Network Grand Master & Clock & Video Master Clock System. Quantity of 1. Combo master sync pulse generator. Model 5601MSC/PTE-DP...	Evertz			KCRW		N/A		7/1/2021	01/01/2022	9,282	5.00	0.200	$ 1,850		3.50	$ 4,116	1,850	6,934	2,100
Synology ... unit for added storage capabilities for Protool Music ETC Synology SA 3400 ...	newegg			KCRW		N/A		8/29/2021	01/01/2022	8,212	5.00	0.200	$ 1,642		3.50	$ 4,106	1,642	5,749	2,463
FD Radio Modulation Monitor to monitor signals	Inovonics Broadcast			KCR		N/A		9/1/2021	01/01/2022	5,480	5.00	0.200	$ 1,096		3.50	$ 2,740	1,096	3,836	1,644
Various Electrical Svc for KCRW Radio Transmitters	AARON ...					PO2W22*483	N/A	06/27 and ...	01/01/2022	152,863	5.00	0.200	$ 30,573		3.50	$ 76,444	30,573	107,023	45,858
Various parts for KCRW Radio Transmitters	... GENERAL STORE			KCR		PO3W22*192, 0	N/A	6/18/2021	01/01/2022	14,543	5.00	0.200	$ 2,910		3.50	$ 7,274	2,910	10,184	4,360
Various parts for KCRW Radio Transmitters	GOLDEN STAR TECHNOLOGY			KCR		P21-08550	N/A	1/?/2021	01/01/2022	3,503	5.00	0.200	$ 701		3.50	$ 1,755	701	2,453	1,051
Multiple items for KCRW Transmitter: D2 PC line #1-10 ... Hybrid FM+HD transmitter, Serial # ...	NAUTEL MAINE INC			KCR		PO2W22*130	195149, 195142, 195144, 195145	1/17/21 & 6/27/2022	01/01/2022	160,461	5.00	0.200	$ 32,090		3.50	$ 80,228	32,093	112,316	48,135
Various: TEL-3001-0030S/US Telos Iport 2001003C5000, Q2-Serial #...	TECH MASTERS LLC			KCR		PO3W22*019	206718 & 206737	6/29/2022	01/01/2022	25,173	5.00	0.200	$ 5,035		3.50	$ 12,588	5,035	17,623	7,554

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Various: TELECOM... [illegible]	TECH WAREHOUSE LLC			ICR		PO3W22O3 [illegible]	200TE 5200TED	6/28/2022	01/01/2022	8,751	5.00	0.200	$ 1,348		3.50	$ 3,365	1,343	4,112	2,219
Various parts for KCRW Master Trip stations	TECH WAREHOUSE LLC			ICR		PO3W22O3 [illegible]	N/A	6/6/2021	01/01/2022	7,551	5.00	0.200	$ 1,474		3.50	$ 3,920	1,474	6,174	2,217
Automatic sliding glass entry door on the first floor of Emeritus building, outside of Lecture Hall [illegible]	ASSA ABLOY ENTRANCE			Emer		PO3W22*300	N/A	7/25/2021	01/01/2022	11,121	10.00	0.100	$ 1,112		3.50	$ 10,591	1,112	4,892	8,178
Total FY 21-22 Equipment Additions										$ 2,038,915			$ 398,933			$ 1,040,763	$ 398,933	$ 1,397,084	$ 641,830
FY 21-22 Vehicle Addition																			
Total FY21-22 Vehicle Additions										$ -			$ -			$ -	$ -	$ -	$ -
Total 21-22										$ 2,038,915			$ 398,933			$ 1,040,763	$ 398,933	$ 1,397,084	$ 641,830
Rounding																			
22-23FY																			
FY 22-23 Equipment Addition																			
CI-[illegible]	AJA/GAS					PO3W23*0005	209408	12/16/2022	01/01/2023	12,204	10.00	0.100	$ 1,220		2.50	$ 10,711	1,224	3,071	9,210
CI-Newtec ME 100 Modulator; NPR satellite modulator backup	BBN (BIEB Broadcasting)			KCRW		N/A	58906	12/1/2022	01/01/2023	5,000	5.00	0.200	$ 1,000		2.50	$ 3,500	1,000	2,500	2,500
CI-SAMSUNG 75" LED [illegible]	B&H PHOTO			Stud		PO3W23*907	209701	6/1/2023	01/01/2023	5,390	5.00	0.200	$ 1,078		2.50	$ 3,773	1,078	2,396	2,695
CI-SAMSUNG 75" LED [illegible]	B&H PHOTO			Stud		PO3W23*907	209707	6/1/2023	01/01/2023	5,390	5.00	0.200	$ 1,078		2.50	$ 3,773	1,078	2,396	2,695
CI-UDTA [illegible]	BEEFOR [illegible]					PO3W23*005	209736	7/18/2022	01/01/2023	44,539	5.00	0.200	$ 8,908		2.50	$ 31,177	8,903	22,270	22,270
CI-SLR5000 Repeater Base Radio [illegible] Repeater, Accessories, and Installation. Serial No. [illegible]	COMMLINE INC			Math		PO3W22*562	209087	5/18/2023	01/01/2023	11,255	5.00	0.200	$ 2,251		2.50	$ 7,879	2,251	5,628	5,628
CI-Same as above, not paid by Auxiliary	COMMLINE INC			Auxil		PO3W22*562	209087	5/18/2023	01/01/2023	11,255	5.00	0.200	$ 2,251		2.50	$ 7,379	2,251	5,626	5,623
CI-PRO-PKG-F3L-COMPLETE 3D printer for student use in MCTS [illegible]	COMPUTER & PERIPHERALS			Antro		PO 3W 23*540	209417	9/1/2023	01/01/2023	20,537	5.00	0.200	$ 4,107		2.50	$ 14,376	4,107	10,280	10,280
CI-SCI-EDU [illegible] scanning system for education and research [illegible]	COMPUTER & PERIPHERALS			Anthro		PO 3W 23*469	209288	12/22/2022	01/01/2023	34,580	5.00	0.200	$ 6,308		2.50	$ 24,171	6,908	17,286	7,285
CI-Epilog Laser Upgrade [illegible] Upgrade from 30 watts to 60 watts [illegible]	CUTTING EDGE SYSTEMS INC			Kines		PO3W23*678	77390	6/22/2023	01/01/2023	17,869	5.00	0.200	$ 3,572		2.50	$ 12,502	3,572	8,900	8,900
CI-Epilog Fusion [illegible] Laser [illegible]	CUTTING EDGE					PO3W23*618	77390	6/24/2023	01/01/2023	71,629	5.00	0.200	$ 14,306		2.50	$ 50,071	14,306	35,735	35,785
CI-[illegible] Mfg. Part# EC-52, Serial Num: 169270	DATABIT INC			Math		PO 3W 23*017	209702	5/4/2023	01/01/2023	7,670	5.00	0.200	$ 1,534		2.50	$ 5,474	1,534	3,310	3,310
CI-[illegible] power supply [illegible]	DATABIT INC			Math		PO 3W 23*489	210088	4/23/2023	01/01/2023	5,361	5.00	0.200	$ 1,070		2.50	$ 3,746	1,073	2,678	2,678
CI-Lab [illegible] & Scientific Equipment [illegible] fluorescence Base package with [illegible] Luminescence [illegible]	DISCOVERY SCIENTIFIC			Anatomy		PO 3W 23*094	209848	6/23/2023	01/01/2023	33,583	5.00	0.200	$ 6,717		2.50	$ 23,508	6,717	16,791	16,791
CI-[illegible] Cell Counter, SWIFT 4-Bioscience-DeNovix, Andra Donnor-Life	DISCOVERY SCIENTIFIC			Andra		PO 3W 23*0151	203186	8/24/2023	01/01/2023	14,447	5.00	0.200	$ 2,889		2.50	$ 10,113	2,889	7,228	7,223
Access Control Upgrade Project	ENTERPRISE SECURITY INC			Math		PO 3W 23*671	210413	3/31/2023	01/01/2024	179,520	5.00	0.200	$ 35,905		1.50	$ 401,571	35,905	140,357	335,888
Access Control Upgrade Project	ENTERPRISE SECURITY INC			Math		PO 3W 23*671	210404	6/31/2023	01/01/2024	77,225	5.00	0.200	$ 15,445		1.50	$ 69,500	15,445	23,130	59,050
Access Control Upgrade Project	ENTERPRISE SECURITY INC			Math		PO 3W 23*671	210406	6/28/2023	01/01/2024	102,492	5.00	0.200	$ 20,496		1.50	$ 92,188	20,498	30,729	71,702
CI-PO3W 23*215, Piano: Yamaha C7XFF 7'6" Polished Ebony [illegible]	FAUST HARRISON			Performing		PO 3W 23*215	200188	10/21/2022	01/01/2023	79,011	10.00	0.100	$ 7,900		2.50	$ 58,450	6,900	17,250	58,790
CI-PO3W 23*210, [illegible] Piano: [illegible]	FAUST HARRISON			Perform		PO 3W 23*210	201760	9/14/2023	01/01/2023	8,170	10.00	0.100	$ 317		2.50	$ 3,944	317	2,342	3,137
CI-[illegible] Scientific [illegible]	FISHER SCIENTIFIC			Chem		PO 3W 23*220	201777	7/21/2023	01/01/2023	6,565	5.00	0.200	$ 1,313		2.50	$ 4,595	1,313	3,202	3,202
CI-Low Temperature Freezer for Chemistry Stockroom, TSX [illegible]	FISHER					PO 3W 23*788	210888	5/11/2023	01/01/2023	8,260	5.00	0.200	$ 1,652		2.50	$ 5,782	1,652	4,130	4,130
CI-Ultimaker S3 3D Printer, Item#216932	DYNAMIC IMAGING					PO 3W 23*259	208998	11/3/2023	01/01/2023	5,397	5.00	0.200	$ 1,079		2.50	$ 3,776	1,079	2,390	2,890
CI-Ultimaker S3 3D Printer, Item#216932	IMAGING					PO 3W 23*259	208999	11/3/2023	01/01/2023	5,397	5.00	0.200	$ 1,079		2.50	$ 3,770	1,079	2,390	2,890
CI-Bear Pro Educational Package, Includes Technical Setup Call	INGMAR MEDICAL					PO 3W 23*401	202006	2/17/2023	01/01/2023	77,583	5.00	0.200	$ 15,566		2.50	$ 54,281	15,583	38,315	38,815
CI-Fortinet [illegible] Network Equipment for Malibu Campus [illegible]	ITSAVVY LLC			John		PO 3W 23*47	203226	7/14/2023	01/01/2023	11,844	5.00	0.200	$ 2,369		2.50	$ 8,290	2,039	5,922	5,922
CI-Fortinet WiFi 3843 DSL Network Equipment for Malibu Campus	ITSAVVY LLC			John		PO 3W 23*47	203226	7/14/2023	01/01/2023	11,844	5.00	0.200	$ 2,369		2.50	$ 8,290	2,369	5,922	5,922
CI-Repair powered projector screen in Science 140, plus install	LIGHTWERKS [illegible]			Mark		PO 3W 23*65	202465	10/30/2023	01/01/2023	19,724	5.00	0.200	$ 3,945		2.50	$ 13,307	3,945	8,332	9,862
CI-[illegible]	MARTIN [illegible]					PO 3W 23*124	208786	1/4/2023	01/01/2023	15,323	5.00	0.200	$ 3,085		2.50	$ 10,720	3,067	7,330	7,860
CI-Whiteboard [illegible]	[illegible]					PO 3W 23*696	210526	6/9/2023	01/01/2023	25,065	5.00	0.200	$ 5,013		2.50	$ 17,546	5,013	12,533	12,533
CI-Recycling Containers [illegible]	PACIFIC OFFICE			Chem		PO 3W 23*1804	110988	10/28/2022	01/01/2023	8,001	10.00	0.100	$ 800		2.50	$ 6,100	800	1,500	4,500

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Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
CI-Cardiac [illegible] Parameter Module [illegible]	PHILIPS HEALTHCARE			Salva		PO 3W 23*319	113088	1/13/2023	01/01/2023	5,614	5.00	0.200	$ 1,123		2.50	$ 3,930	1,123	2,337	2,807
CI-Audio & Visual Presentation & Computing Equipment, PRO [illegible] Stage Pro 24" Flight [illegible]	PROMPTER PEOPLE INC			Rob Rudol		PO 3W 23*0772	210887-210888	5/30/2023	01/01/2023	5,617	5.00	0.200	$ 1,109		2.50	$ 4,160	1,109	2,970	2,373
SMC Datacenter Refresh Project	THE OPALA PROJECT INC			SMC Data		PO 3W 23*610	208615	10/09/2022 [illegible]	01/01/2023	218,765	5.00	0.200	$ 43,353		3.50	$ 103,302	43,353	151,736	65,029
[illegible] 2.5 (1) 3U 8, & add E911 & integrate with Microsoft Teams, Server	VECTOR RESOURCES INC			Math		PO 3W 23*230	20971	4/11/2023	01/01/2023	42,463	5.00	0.200	$ 8,492		2.50	$ 29,730	8,492	21,229	21,229
CI-Respiratory Therapy [illegible] Core [illegible]	VERATHON, INC			Salva		PO 3W 23*0420	209766	4/13/2023	01/01/2023	5,347	5.00	0.200	$ 1,069		2.50	$ 3,743	1,039	2,674	2,674
CI-Jet 20" Planer 5 IP, 1PH, Helical Head, Item#700511, [illegible]	WESTWOOD POWER TOOLS			Kines		PO 3W 23*180	208055	1/3/2023	01/01/2023	5,271	10.00	0.100	$ 527		2.50	$ 4,700	527	1,310	3,963
Total FY 22-23 Equipment Additions										$ 1,511,773			$ 292,282			$ 1,161,833	$ 292,282	$ 642,222	$ 869,551
FY 22-23 Vehicle Addition																			
CI-Light trucks or sport utility vehicles; purchase option for operating lease 2017 chevrolet express 2500 rear wheel drive cargo van, unit number 22GVCK, VIN#1GCWGAFF5H1167202	Enterprise Fleet Management			Opera tions				06/15/2023	01/01/2023	5,081	8.00	0.125	$ 635		2.50	$ 4,128	635	1,588	3,493
Total FY22-23 Vehicle Additions										$ 5,081			$ 635			$ 4,128	$ 635	$ 1,588	$ 3,493
Total 22-23										$ 1,516,854			$ 292,917			$ 1,165,961	$ 292,917	$ 643,810	$ 873,044
Rounding																			
23-24FY																			
FY 23-24 Equipment Addition																			
[illegible] Monitor & Accessories [illegible]	AGILITY TECHNICAL SOLUTIONS LLC			Pharm				1/15/2024	01/01/2024	6,614	5.00	0.200	$ 1,323		1.50	$ [illegible]	1,323	1,984	4,630
CI-Sony [illegible]	ADORAMA CAMERA INC			Broad				6/14/2024	01/01/2024	66,741	5.00	0.200	$ 13,348		1.50	$ 63,068	13,349	20,022	43,713
CI-[illegible]	B&H PHOTO VIDEO			Film				6/23/2023	01/01/2024	10,560	5.00	0.200	$ 2,112		1.50	$ 9,504	2,112	3,130	7,392
CI-ZE-SS [illegible] Compact Prime Lens (PL Mount) [illegible]	B&H PHOTO VIDEO			Film Produ				8/23/2023	01/01/2024	5,501	5.00	0.200	$ 1,100		1.50	$ 4,951	1,100	1,650	3,851
CI-ZE-SS [illegible] Compact Prime Lens (PL Mount) [illegible]	B&H PHOTO VIDEO			Film Produ				8/4/2023	01/01/2024	7,672	5.00	0.200	$ 1,534		1.50	$ 6,905	1,534	2,332	5,371
CI-[illegible] Compact Prime Lens [illegible]	B&H PHOTO VIDEO			Film				6/1/2023	01/01/2024	5,501	5.00	0.200	$ 1,100		1.50	$ 4,951	1,100	1,350	3,051
CI-Apple [illegible]	B&H PHOTO VIDEO			Photo				5/12/2024	01/01/2024	6,561	5.00	0.200	$ 1,316		1.50	$ 5,933	1,313	1,974	4,607
CI-Robotic Cubes for Engineering room [illegible]	[illegible] General			STEM				8/29/2023	01/01/2024	13,883	5.00	0.200	$ 2,677		1.50	$ 12,146	2,677	4,015	9,868
CI-[illegible]	BURMAX CO INC							6/20/2024	01/01/2024	81,667	10.00	0.100	$ 8,166		1.50	$ 67,374	8,133	13,746	77,909
CI-Single Sided Pacific Station [illegible]	BURMAX CO INC			Cosmet				6/27/2024	01/01/2024	57,654	10.00	0.100	$ 5,765		1.50	$ 54,048	5,765	8,648	41,190
CI-[illegible]	CALIFORNIA INDUSTRIAL							5/7/2024	01/01/2024	25,913	10.00	0.100	$ 2,591		1.50	$ 24,318	2,591	3,880	22,027
CI-Freezer [illegible]	CALIFORNIA INDUSTRIAL			New Studen				6/20/2024	01/01/2024	33,039	10.00	0.100	$ 3,304		1.50	$ 31,307	3,304	4,958	28,083
CI-Condensing Units [illegible]	CALIFORNIA INDUSTRIAL			Health				6/7/2024	01/01/2024	11,223	10.00	0.100	$ 1,122		1.50	$ 10,662	1,122	1,334	3,540
CI-[illegible]	CALIFORNIA INDUSTRIAL							6/7/2024	01/01/2024	14,423	10.00	0.100	$ 1,442		1.50	$ 13,398	1,442	2,132	2,257
CI-Cubeware 3600 2 Pull Printers, Item#4300000	[illegible] SOLUTIONS			Archit				6/15/2021	01/01/2024	25,134	5.00	0.200	$ 5,027		1.50	$ 22,621	5,027	7,540	17,594
CI-[illegible] Performing Arts Center [illegible]	[illegible]							6/13/2024	01/01/2024	29,113	20.00	0.050	$ 1,455		1.50	$ 28,382	1,455	2,135	26,928
CI-Water purification system [illegible] UV Kit LE	FISHER SCIENTIFIC / CORPORATION			Sci				1/23/2021	01/01/2024	7,350	10.00	0.100	$ 735		1.50	$ 6,901	735	1,102	3,248
Access Control Upgrade Project	ENTERPRISE SECURITY INC							Various	01/01/2024	478,459	5.00	0.200	$ 95,692		1.50	$ 430,314	95,692	143,536	334,922
CI-Auto Switch System: Automatic change system that detects [illegible]	[illegible]			KCR				6/11/2020	01/01/2024	6,974	5.00	0.200	$ 1,395		1.50	$ 6,277	1,395	2,102	4,882
CI-Master Clock Backup [illegible]	[illegible]							6/11/2023	01/01/2024	9,425	5.00	0.200	$ 1,887		1.50	$ 8,491	1,887	2,830	6,604
CI-[illegible]	[illegible] SCIENTIFIC			Anato				1/19/2021	01/01/2024	30,673	10.00	0.100	$ 3,067		1.50	$ 26,710	3,037	5,031	22,072
CI-Pediatric medium skin tone [illegible]	GAUMARD							5/1/2024	01/01/2024	27,283	10.00	0.100	$ 2,728		1.50	$ 25,419	2,728	4,092	23,191
CI-[illegible]	[illegible] SCIENTIFIC			Anato				4/5/2024	01/01/2024	12,071	10.00	0.100	$ 1,207		1.50	$ 11,760	1,217	1,311	3,261

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Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Depm begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
C1-Wireless Video-Assisted Debriefing System, C.M Pls, Catalog	GAUMARD							4/5/2024	01/01/2024	[illegible]	10.00	0.100	[illegible]		1.50	[illegible]	[illegible]	[illegible]	[illegible]
C1-S3101 [illegible] HAL Multisurgical Patient Simulator Package	GAUMARD							4/1/2024	01/01/2024	[illegible]	10.00	0.100	[illegible]		1.50	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	GOLDEN STAR TECHNOLOGY			[illegible]				2/29/2024	01/01/2024	[illegible]	[illegible]	[illegible]	[illegible]		1.50	[illegible]	[illegible]	[illegible]	[illegible]
4208-Emeritus Audio Visual Upgrade; SMC Bid [illegible]	GOLDEN STAR							[illegible]	01/01/2024	[illegible]	[illegible]	[illegible]	[illegible]		1.50	[illegible]	[illegible]	[illegible]	[illegible]
C1-[illegible] Epson [illegible] Projector [illegible] Ceiling	GOLDEN STAR							[illegible]	01/01/2024	[illegible]	[illegible]	[illegible]	[illegible]		1.50	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]								5/1/2024	01/01/2024	5,672	10.00	0.100	$ 567		1.50	$ 5,389	567	851	4,822
[illegible]								5/1/2024	01/01/2024	320,231	10.00	0.100	$ 32,023		1.50	$ 311,920	32,023	48,235	273,897
[illegible]								5/1/2024	01/01/2024	9,832	10.00	0.100	$ 983		1.50	$ 9,340	983	1,475	8,357
[illegible]								5/1/2024	01/01/2024	5,811	10.00	0.100	$ 581		1.50	$ 5,520	581	872	4,939
[illegible]								5/1/2024	01/01/2024	273,891	10.00	0.100	$ 27,389		1.50	$ 259,849	27,883	41,346	232,596
[illegible]								5/1/2024	01/01/2024	7,053	10.00	0.100	$ 705		1.50	$ 6,700	705	1,058	5,995
[illegible]								5/4/2024	01/01/2024	11,971	10.00	0.100	$ 1,197		1.50	$ 11,372	1,197	1,796	10,175
[illegible]								4/11/2022	01/01/2022	4,725	5.00	0.200	$ 945		2.50	$ 3,308	945	2,363	2,363
[illegible]								[illegible]	01/01/2021	[illegible]	[illegible]	[illegible]	$ [illegible]		1.50	$ [illegible]	[illegible]	[illegible]	[illegible]
Total FY 23-24 Equipment Additions										$ 2,871,466			$ 434,512			$ 2,653,265	$ 434,512	$ 652,713	$ 2,218,753
FY 23-24 Vehicle Addition																			
Total FY23-24 Vehicle Additions										$ -			$ -			$ -	$ -	$ -	$ -

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Depm begin date	org_cost	use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Total 23-24										$ 2,871,466			$ 434,512			$ 2,653,266	$ 434,512	$ 652,713	$ 2,218,753
24-25FY																			
FY 24-25 Equipment Addition																			
[illegible]	ACCUGOV INC			[illegible]		[illegible]	21772	[illegible]	01/01/2025	[illegible]	10.00	0.100	$ [illegible]		0.50	$ -	4,820	4,820	[illegible]
C1-Liquid Chromatographic Agilent [illegible]	ACCUGOV INC			[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	13,600	10.00	0.100	$ 1,360		0.50	$ -	2,130	2,130	11,420
[illegible]	ACROSS [illegible]			[illegible]		[illegible]	21862	12/5/2024	01/01/2025	[illegible]	5.00	0.200	$ [illegible]		0.50	$ -	[illegible]	[illegible]	[illegible]
C1-16 inch MacBook Pro Silver, Product Z [illegible]	APPLE COMPUTER INC			Film Prod		[illegible]	21775	[illegible]	01/01/2025	[illegible]	[illegible]	[illegible]	$ [illegible]		[illegible]	$ -	417	417	[illegible]
C1-JVC MULTIDYN 3 CAM BACK - 1 BASE-SMPTE [illegible]	B & H PHOTO VIDEO			CMD		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	5.00	0.200	$ [illegible]		0.50	$ -	[illegible]	[illegible]	[illegible]
[illegible]	BECKMAN COULTER INC			[illegible]		[illegible]	22270	12/9/2024	01/01/2025	[illegible]	10.00	0.100	$ 582		0.50	$ -	291	291	5,238

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
Proximity Card Readers Installation	INTEGRATED SYSTEMS			Valley		PO3AV25'1374	Not received	7/3/2025	01/01/2026	8,124		5.00	0.200	$ 1,625		0.50	$ -	812	812	7,311
C1-pc line 1 - SKU 830023FC, Standard Dissection table with [illegible]	AMCI ACOUSTI-CELL LLC			VIS		PO3AV25'1066	241001	6/23/2025	01/01/2025	7,037		10.00	0.100	$ 704		0.50	$ -	352	352	3,803
C1-pc line 1 - SKU 830023FC, Standard Dissection table with [illegible]	AMCI ACOUSTI-CELL LLC			VIS		PO3AV25'1066	241002	6/23/2025	01/01/2025	7,037		10.00	0.100	$ 704		0.50	$ -	352	352	3,686
C1-pc line 1 - SKU 830023FC, Standard Dissection table with [illegible]	AMCI ACOUSTI-CELL LLC			VIS		PO3AV25'1066	241003	6/23/2025	01/01/2025	7,037		10.00	0.100	$ 704		0.50	$ -	352	352	3,808
C1-pc line 1 - SKU 830023FC, Standard Dissection table with [illegible]	AMCI ACOUSTI-CELL LLC			VIS		PO3AV25'1066	241004	6/23/2025	01/01/2025	7,037		10.00	0.100	$ 704		0.50	$ -	352	352	6,686
C1-SKU # HC005 Moped B1E saw & Vacuum set	AMCI ACOUSTI-CELL LLC			VIS		PO3AV25'1066	241015	6/23/2025	01/01/2025	7,569		10.00	0.100	$ 756		0.50	$ -	373	378	7,191
C1-Epson [illegible] Business Projector, 5,000 Lumens [illegible]	ONE ENLIGHTENED LLC			T.		PO3AV25'1001	244086	6/2/2025	01/01/2025	6,602		5.00	0.200	$ 1,320		0.50	$ -	330	330	5,841
C1-Daktronics Legacy Sports Timer, Item #GE47-TMR — with its own parts as a bundle	PEAK AQUATICS			Swim Center		PO3AV25'747	228967	4/13/2025/ 4/2/25	01/01/2025	10,635		5.00	0.200	$ 2,125		0.50	$ -	1,063	1,063	9,563
C1-Ice Making Machine #[illegible], Hoshizaki Flake Ice Maker, Air Cooled [illegible]	REFRIGERATION CONTRACTING &			[illegible]		PO3AV25'568	235792	12/9/2024	01/01/2025	6,482		10.00	0.100	$ 649		0.50	$ -	325	325	6,158
C1-Paint sprayer [illegible] Graco [illegible]	SHERWIN WILLIAMS PAINT					PO3AV25'522	222746	11/27/2024	01/01/2025	7,365		10.00	0.100	$ 738		0.50	$ -	330	330	3,893
C1-pc line 1, Catalyst 9300 24x25G Fiber Ports, Cisco Systems [illegible]	SHI INTERNATIONAL			T.		PO3AV25'265	212857	10/9/2024	01/01/2025	11,025		5.00	0.200	$ 2,207		0.50	$ -	1,100	1,100	9,931
C1-pc line 1, Catalyst 9300 24x25G Fiber Ports, Cisco Systems [illegible]	SHI INTERNATIONAL			T.		PO3AV25'265	212858	10/10/2024	01/01/2025	11,025		5.00	0.200	$ 2,207		0.50	$ -	1,100	1,100	9,901
C1-pc line 1 & 5, Cosmetology Accordion Partition [illegible]	SIERRA SCHOOL EQUIPMENT			[illegible]		PO3AV25'384	218446	4/1/2025	01/01/2025	7,183		20.00	0.050	$ 358		0.50	$ -	179	179	6,974
C1-Multiple Readers, [illegible] Accuro Smartreader [illegible]	SIGMA ALDRICH			Life		PO3AV25'930	240746	4/7/2025	01/01/2025	7,591		5.00	0.200	$ 1,508		0.50	$ -	753	755	3,773
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	210100	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	276	5,226
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	240101	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	276	5,226
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	240102	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	276	5,223
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	240103	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	275	5,226
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	240104	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	276	5,223
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	240105	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	275	5,223
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	240106	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	275	5,226
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	240107	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	276	5,226
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	240108	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	275	5,223
C1-Starting Platforms for Swimmers, Race Adjustable Track Platform with non-slip top surface, Stainless Steel base with vertical	SLIPSTREAM SPORT			Swim Center		PO3AV25'37	240109	7/12/2024	01/01/2025	5,501		10.00	0.100	$ 550		0.50	$ -	275	275	5,223
C1-pc line #1, [illegible] Energy Storage Battery, Model # [illegible]	SOLTWEST WATER & [illegible]			[illegible]		PO3AV25'[illegible]	210766	7/2/2025	01/01/2025	[illegible]		5.00	0.200	$ 3,470		0.50	$ -	1,735	1,735	[illegible]
SPW 2.5 Santa Monica Blvd-Fire Alarm System-bin 27	[illegible] SYSTEMS			Admin		PO3AV24'[illegible]	244035	11/28/2024	01/01/2024	17,864		5.00	0.200	$ 3,593		1.50	$ -	5,399	5,399	2,675
C1-Library Furniture-R-PHE [illegible] Phone Booth, BC Approved 11/12/24, Foundation for CA Comm Colleg (FOCC)	UN-SOURCE SOLUTIONS LLC			[illegible]		PO3AV25'473	240150	2/4/2025	01/01/2025	8,163		10.00	0.100	$ 817		0.50	$ -	400	400	7,757
C1-Library Furniture-R-PHE [illegible] Phone Booth, BC Approved 11/12/24, Foundation for CA Comm Colleg (FOCC)	UN-SOURCE SOLUTIONS LLC					PO3AV25'473	240151	2/4/2025	01/01/2025	8,163		10.00	0.100	$ 817		0.50	$ -	408	408	7,757
C1-Library Furniture-R-PHE [illegible] Phone Booth, BC Approved 11/12/24, Foundation for CA Comm Colleg (FOCC)	UN-SOURCE SOLUTIONS LLC					PO3AV25'473	240152	2/4/2025	01/01/2025	8,163		10.00	0.100	$ 817		0.50	$ -	408	408	7,757
C1-Library Furniture-R-PHE [illegible] Phone Booth, BC Approved 11/12/24, Foundation for CA Comm Colleg (FOCC)	UN-SOURCE SOLUTIONS LLC					PO3AV25'473	240153	2/4/2025	01/01/2025	8,163		10.00	0.100	$ 817		0.50	$ -	408	408	7,757
C1-Library Furniture-R-PHE [illegible] Phone Booth, BC Approved 11/12/24, Foundation for CA Comm Colleg (FOCC)	UN-SOURCE SOLUTIONS LLC					PO3AV25'473	240154	2/4/2025	01/01/2025	8,163		10.00	0.100	$ 817		0.50	$ -	408	408	7,757
C1-Library Furniture-R-PHE [illegible] Phone Booth, BC Approved 11/12/24, Foundation for CA Comm Colleg (FOCC)	UN-SOURCE SOLUTIONS LLC			Walter		PO3AV25'473	240155	2/4/2025	01/01/2025	8,163		10.00	0.100	$ 817		0.50	$ -	408	408	7,757
[illegible]	[illegible]			New		PO3AV24'[illegible]	235716	7/2/2024	01/01/2025	5,464		10.00	0.100	$ 547		0.50	$ -	273	273	5,196
C1-Benchtop Centrifuges, #[illegible] VWR Microstar 21R [illegible]	VWR SCIENTIFIC			Life		PO3AV24'716	214236	7/11/2024	01/01/2025	5,100		10.00	0.100	$ 510		0.50	$ -	259	258	4,821
C1-Benchtop Centrifuges, #[illegible] VWR Microstar 21R [illegible]	VWR SCIENTIFIC			Life		PO3AV24'716	214236	7/11/2024	01/01/2025	5,180		10.00	0.100	$ 518		0.50	$ -	259	258	4,921
C1-[illegible] Shaker, line 1 #[illegible] VWR [illegible] Including Orbital Shaker	VWR SCIENTIFIC			[illegible]		PO3AV25'300	21480	10/11/2021	01/01/2025	5,569		10.00	0.100	$ 557		0.50	$ -	273	270	5,291
C1-[illegible] of Sterilizers [illegible]	VWR SCIENTIFIC					PO3AV25'582	235780	11/20/2024	01/01/2025	8,852		10.00	0.100	$ 338		0.50	$ -	439	439	3,913
Total FY 24-25 Equipment Additions										$ 1,089,856				$ 134,180			$ -	$ 70,683	$ 70,683	$ 1,018,973
rounding																				
FY 23-24 Vehicle Addition																				

Santa Monica Community College District
2024-2025
Depreciation of Fixed Assets
Equipment

Asset Description	Vendor	bld_c	room_c	dept_c	class_c	Po No.	Asset Number	Acquisition date	Deprn begin date	org_cost		use_life	Depr. Rate	Deprec. Per Year	Previous Yr - Years Depreciated	No. of Yrs from date of Purchase	6/30/2024 Book Value	2024-2025 Deprec. Expense	6/30/2025 Accum. Depreciation	6/30/2025 Book Value
2025 Ford Transit T-250 Cargo Van 148" Wheelbase, Dark Palazzo Gray Vinyl Bucket Seats, 10-spd automatic w/OD & SelectShift, Engine 3.5L PFDI V6 Flex-Fuel, Oxford White, 1FTBR1X82SKA04267				Health Services		PO3AV24'1300	210842	1/16/2025	01/01/2025	52,970		8.00	0.125	$ 6,621		0.50	$	3,311	3,311	49,659
Total FY24-25 Vehicle Additions										$ 52,970				$ 6,621			$ -	$ 3,311	$ 3,311	$ 49,659
Total 24-25										$ 1,142,826				$ 140,801			$ -	$ 73,994	$ 73,994	$ 1,068,632
rounding																				
GRAND TOTAL										$ 39,859,341				$ 6,498,351			$ 7,275,843	$ 1,916,649	$ 33,357,530	$ 6,501,819
DISPOSED IN FY 24-25 (Depreciated at half year)																				
																		-	-	-
Total										$ -				$ -	0.00	0.00	$ -	$ -	$ -	$ -
										$ 39,859,341				$ 6,498,351			$ 7,275,843	$ 1,916,649	$ 33,357,530	$ 6,501,819

Depreciation Method used is Straight Line - Half Year Convention (1/2 for first year and half for last year)

9/1/2026

Santa Monica Community College District
Depreciation of Capital Assets
As of 6/30/2025
Summary

Description	*Total Valuation*	*Depreciation Expense Current Year*	*Begin of Year Accumulated Depreciation Net of Disposal*	*Begin of Year Book Value*
Structures	$ 768,462,017	$ 30,610,832	$ 272,408,737	$ 492,513,586
Equipment	$ 36,435,878	$ 1,685,554	$ 28,606,758	$ 6,739,464
Vehicles	$ 3,423,464	$ 231,096	$ 2,834,115	$ 536,379
Land	$ 73,411,915	$ -	$ -	$ 73,411,915
TOTAL DISTRICT	**$ 881,733,274**	**$ 32,527,481**	**$ 303,849,611**	**$ 573,201,344**

Reconciliation to Prior Year

	Structures/Equip	Land	Total
Beginning Balance 2025	$ 803,639,041	$ 73,411,915	$ 877,050,956
Adjustments/Rounding			$ -
Adjusted Balance 2025	$ 803,639,041	$ 73,411,915	$ 877,050,956
Additions	$ 4,682,318	$ -	$ 4,682,318
Subtotal	$ 808,321,359	$ 73,411,915	$ 881,733,274
Deletions	$ -	$ -	$ -
Ending Balance 2025	$ 808,321,359	$ 73,411,915	$ 881,733,274

Auditors-24-25FY-LG-Asset Listing and Depreciation Summary6000

FIXED ASSETS ESTIMATED LIFE

Building	20	
Roof	20	
Land improvement (driveway, garage)	20	
Building improvement	20	
Fixtures and cubicles	20	
Furnitures	10	
Equipment	10	
Vehicle	8	
Photovoltaic	20	(based on go California solar)
Technology and audio-visual	5	

FY 11-12 Change in Estimated life of Building Improvements from 50 to 20 years

a. Estimated life for building improvements was changed from 50 to 20 years.
b. For acquisitions before FY 11-12, new depreciation is calculated by dividing the book value at 7/1/2011 by the new remaining life (20 years - # of years depreciated)
c. If an asset has been depreciated for more than 20 years, the book value at 7/1/2011 are treated as depreciation expense for FY 11-12
d. Building improvements were not depreciated based on the remaining life fof the building as improvement is supposed to increase the usability of the building.

FY 12-13

Added capitalized interest per GASB 62 - Interest on the bond issuance allocated among the assets the bond proceeds was used for.
Projects that were completed in previous years were shown as adjustments in both assets and CIP.
Depreciation on the adjustments prior to FY 12-13 are shown as adjustment to accumulated depreciation.
Depreciation on building changed from remaining life (50 less age of building to 50 years from date of purchase.

FY 13-14

CIP are considered completed before upon closure with DSA - changed to date approved by BOT as completed and put into use.

FY 14-15

Interest not capitalized

Review of Denial to Reclassification Request: Accountant
(Attachment 5)

Rule 3.3 RECLASSIFICATION
(Education Code Section 88104, 88104.5, 88076, 88081)

3.3.1 RECLASSIFICATION OF POSITIONS

A. The basis for reclassification of a position shall be the gradual accretion or growth of duties, and not a sudden change occasioned by a reorganization or the assignment of completely new duties and responsibilities.

B. To qualify for reclassification, the change in duties and responsibilities must:

1. Affect a significant portion of the duties and responsibilities of the position;

2. Be so significant as to clearly warrant a change in the title and qualification requirements needed to perform the duties of the position;

3. Occur through a gradual accretion of duties and not occasioned by the sudden assignment of wholly new duties.

C. Recommendations as to the gradual accretion will be made by the Director of Classified Personnel. The Personnel Commission shall be the final approving authority.

D. The supervisor shall contact the Director of Classified Personnel prior to making any sudden or permanent change in the duties of a classified employee.

3.3.2 DEFINITION OF GRADUAL ACCRETION

Gradual accretion of duties is the change over time in the duties and responsibilities of a position which have a substantial impact on job factors such as knowledge required, decision-making authority, complexity of work, consequence of error, or nature and purpose of contacts with others during the course of work. For purposes of these Rules, gradual accretion of duties must occur over two (2) or more years of regular service, and not be occasioned by a sudden addition or deletion of duties.

3.3.3 RECLASSIFICATION ANALYSIS

A determination of whether a reclassification is appropriate will be based on an analysis of the duties and responsibilities currently assigned to the position. The analysis will assess:

A. The nature and scope of each identified change in duties and responsibilities.

B. The date the incumbent began the performance of the newly acquired duties and responsibilities.

C. Clear and convincing evidence of the employee's continuing performance of the added duties and responsibilities.

D. The extent to which the added duties and responsibilities are not accurately defined by the existing classification.

E. If added duties and responsibilities are not incorporated within an existing classification, creation of a new classification may be appropriate.

3.3.5 RECLASSIFICATION REVIEWS

A. Within fifteen (15) calendar days from receipt of a reclassification request, the Director of Classified Personnel shall provide the employee with written acknowledgement indicating the general expected time schedule for the review of the position.

B. Personnel Commission staff will review all pertinent documentation. If needed, this review will also include a site visit and/or interview with the incumbent and supervisor to identify actual duties assigned and performed; and additional reviews of work flow, work environment, work products, and any related documents.

Review of Denial to Reclassification Request: Accountant
(Attachment 6)

Complaint (Appeal???) Brief: Classification and Merit Rule Non-Compliance

Introduction and Statement of Complaint

My name is Larisa Grigoryan. I have been employed by Santa Monica College (SMC) since 2009 as an Accountant at the Fiscal Services. During the recent (**Aug 5, 2025**) Accountant cyclical review process, I requested a reclassification for my position which was denied by the Personnel Commission Staff and the Director **(July 29,2026)**. The conclusion was that these duties fall under the Accountant class.

The integrity of the classified service is based upon the rigorous application of classification principles. These principles ensure that administrative efficiency and employee equity are not merely ambitious desires but functional realities. Therefore, this "appeal" is not about whether Accountants can learn or do complex accounting tasks (which they already do). This appeal is not merely a request for a title change. **This appeal is based on the facts that fail to recognize the technical reality of my service. The foundation for this appeal rests upon the District-wide, multi-million-dollar ($750,428,706: 24-25FY), highly specialized duties within the Fixed Asset (FA) and Construction-in-Progress (CIP) portfolio that became my responsibilities, and which differentiate my role from the established Accountant class. My reclassification request was initiated pursuant to Rule 3.3, based on gradual accretion.**

My complaint emphasizes that my position is **legally misclassified under Merit Rule 3.2.5 and** several Merit Rules are violated/ignored during the review process. The review of my reclassification request **did not properly evaluate** whether my specific position **experienced gradual accretion of duties, as required by Merit Rules 3.3.1 through 3.3.3,** and instead relied on **generalized conclusions about the Accountant classification** and **historical alignment of these duties among Accountant-Management-Controller-Accountant as an "operational need and staffing capacity"**. In addition, I believe there is lack of **substantial evidence** justifying the conclusion that these duties fall under the Accountant class. I respectfully ask the Commissioners to carefully review and consider that several Merit Rules have been violated during the review process.

Statement of Facts: The Specialized Fixed Asset and CIP Portfolio

My appeal begins with a very simple principle: **my position** should be evaluated based on the work **I actually perform for which my performance is being evaluated and; for which I am held accountable for (Merit Rule 3.2.1)**, not simply the title that appears on my personnel record.

Since April/2019, the following duties constitute part of the **core technical requirements** of my position:

- **Audit-Level Expenditure Review:** Executing a comprehensive pre-schedule internal audit of all equipment asset expenditures to ensure codification accuracy, including performing analytical corrections per GASB standards to the general ledger prior to auditor review.
- **Year-End GASB required Real and Fixed Asset Schedules:** Preparing comprehensive, audit-ready schedules for real assets, fixed asset records, valuation, depreciation and disposal, submitted to external auditors for the District's annual financial report.
- **Construction-in-Progress (CIP) Accounting:** Preparing specialized schedules for CIP, tracking multi-million-dollar capital projects and managing the transition of these projects into capitalized assets.
- **Cross-Departmental Coordination:** Acting as the primary technical liaison with the Purchasing, Auxiliary, and Construction departments to aggregate and reconcile diverse data sets for external audit submissions.

Below are specific sections of the Merit Rules that I believe have been violated, misapplied, or ignored during the review and decision-making process. No detailed evidence (backups I had sent to the Commissioners) have been gathered for a thorough review to test for gradual accretion based on the required "impact factors" stated under Merit Rule 3.3.2. Rather, the decision has been made by automatically applying the general sentences or words described under the Accountant class specifications and the work has been classified based on the subject matter—fixed assets—rather than analyzing the level, complexity, independence, scope, judgment, and accountability of the work actually performed.

1: (Merit Rule 3.2.5): Non-Compliance with the 80% Rule

According to Rule 3.2.5.A.2, **"A classification is deemed appropriate when it describes eighty (80) percent of the duties and responsibilities assigned to a position."**
The District's denial rests on the premise that because the words "complex", "auditing", "compliance", or "independent judgement" appear in the Accountant specification, my duties are covered. However, **Rule 3.2.5.A.2** mandates that the description must be considered **as a whole** rather than focusing on **"isolated clauses, phrases, or words"** to see if it accurately captures **80% of my actual workload**. "Essential Duties" of an Accountant even outline transactional tasks like managing cash registers, preparing bookstore tax returns, processing student club accounts, **including answering to the phones**, yet, the district-wide, multi-million-dollar ($750,428,706: 24-25FY), highly specialized capital and construction accounting functions that occupy the **core of my work, constituting half of my duties** are completely **unlisted in the specification.** Fixed assets accounting work is significant enough to be captured under general "catch-all, other duties as assigned" category. **These duties are highly specialized, significant in scope, represent a different level of complexity and independent authority; therefore, should have been <u>adequately</u> described under the essential duties of the class.**

2

Because my actual, assigned duties are not captured adequately by the Accountant specification, the position is **legally misclassified under Rule 3.2.5. A.2.**

2: (Merit Rule 3.2.1): Principles of Position Classification

Rule 3.2.1 of the Merit Rules states that while broad classifications are appropriate for entry-level positions, "**narrow groupings**" are more effective for technical and specialized positions. **The Director in fact has identified and admitted that Fixed Asset accounting is technically demanding and specialized area of accounting.** This fact itself contradicts with her decision. Forcing this specialized role to remain under a generalist Accountant title—which is paid and evaluated the same as someone performing routine departmental reconciliations—violates the Merit System's core mandate of **'like pay for like work'** and **'proper gradation' (Rule 3.2.5.A.3)**.

The supervisor has also admitted that my duties related to the Fixed Assets are **specialized**. On the Position Description Questionnaire (PDQ), the supervisor talks about "for the purposes of desk coverage, accountants **exchanged knowledge of their assignments"**. No other Accountant has exchanged any knowledge related to their duties; I have conducted a detailed training to a fellow Accountant and my supervisor/the Controller on Fixed Asset accounting.

The District denied my reclassification request, justifying my position's duties fall under the general Accountant class. **If fixed asset accounting (at the level I handle) falls under the general Accountant class, then any of the other Accountants could easily step in and produce these specialized audit schedules without any "desk coverage" or additional necessary skills and knowledge. This is not the case! The fact that technical knowledge cannot be easily "exchanged" or covered by peer Accountants, proves that my role is a "narrow, specialized grouping" under Rule 3.2.1.**

3: (Merit Rule 10.1.1): 80% Compliance & Improper Performance Evaluation Standards

While my reclassification was still pending, the District revised (March 4, 2026, presented to the Commissioners on May 20, 2026) the existing Accountant class specification to include the fixed asset duties I had already been performing. <u>This fact raises a major integrity issue in our Merit System.</u>

The fact that a duty appears in a newly revised job description does not establish that the duty previously belonged to the classification. The District's post-request revision of the Accountant classification cannot retroactively establish that the disputed responsibilities were properly within the Accountant classification at the time those responsibilities were

assigned and performed. Those duties were the subject of my reclassification request precisely because they had become substantial, permanent responsibilities beyond the existing classification. By subsequently adding those same duties to the Accountant classification and relying upon the amended description to deny the reclassification request, the District effectively changed the classification description during the pendency of the classification dispute and then treated its own revision as proof of the answer to that dispute.

Rule 10.1.1, performance evaluations measure performance against the standards and requirements of the position as stated in the class description. My performance evaluation from **January 20, 2026**, specifically rated my performance on these specialized capital assets. **My evaluation against specific duties which were not listed in the Accountant class, is a direct evidence that my position was legally misclassified under Rules 3.2.5 and 10.1.1.**

The District uses these high-liability, District-wide audit deliverables to rate my job performance under Rule 10.1.1, while at the same time claiming those duties are not significant enough to justify a specialized classification.

4: (Merit Rule 3.2.8.A): Failure of Supervisory Responsibility and Duty Alignment

Under Merit Rule 3.2.8.A, management has a responsibility to maintain the employee's duties and responsibilities consistent with the employee's class description. The rule explicitly requires that a supervisor contact the Director of Classified Personnel prior to making any sudden or permanent change in the class duties. **The District admits there were repeated reassignment of these duties: moving from Accountant (back in 2004, before my employment) to Accounting Manager, then to the Controller, and ultimately to my position.** The Departmental dynamics were completely different when I started working (closer timeframe to 2004) compared to now. By assigning new duties to my position without Personnel Commission's knowledge, is not a matter of "temporary" fix for "operational needs" or "staffing capacity"; it is the permanent relocation of higher-level accountability into a misclassified role.

5: (Merit Rule 3.2.5.A.3): Erosion of Proper Gradation and Hierarchy

Merit Rule 3.2.3 requires the Commission to arrange classes into "Occupational Hierarchies," maintaining the boundary between professional, technical, and management levels. Rule 3.2.5.A.3 mandates "Proper Gradation" within these hierarchies. **The District's admission** that these duties have shifted between professional-Accountant, **management-Accounting Manager**, and **executive-Controller** levels is a **clear and convincing evidence that the duties**

have evolved beyond the scope of a general class. By moving duties that were previously performed by the Accounting Manager and the Controller down to a general Accountant level, the District has collapsed the professional/management boundary. This "downward shift" creates an internal alignment crisis (Rule 3.2.1), **where the integrity of the entire accounting series is compromised.** The District is effectively using a lower-level classification to perform functions that are inherently managerial, violating the structural requirements of a functional classification plan. The Director matched the Accountant class with the Senior Accountants at other colleges. Merit rules prioritize internal alignment and "like pay for like work" within SMC over external surveys. **Even if other colleges use different titles, the internal hierarchy at SMC has already established the value of these duties.** By the District's **own admission**, if these duties transitioned from Manager to Controller, requiring executive-level authority, it cannot be locally classified as a general "Accountant" role simply because of a title used at different colleges. The tile used by other colleges is irrelevant if the SMC Accountant class specification does not adequately capture more than **$750 million-dollar** fixed asset accounting work and the position is misclassified under **SMC's own Merit Rules, regardless of market title.**

Conclusion and Requested Remedy

My reclassification denial was based on the conclusion that "Fixed asset duties belong to the Accountant class". However, that conclusion does not resolve the classification issue. It assumes the answer rather than analyzing the **level of work.** That conclusion did not answer to so many **WHY** questions such as: which particular fixed asset duties, at what level, with what degree of independence, scope, complexity, judgment. The decision relied on **broad characterization, instead of specifically analyzing the facts of my position.**

I appreciate the Commissioners' careful consideration and respectfully ask to consider the structural integrity of our Merit System to ensure that the District's classification plan reflects actual technical requirements and internal equity.

I respectfully request a favorable ruling on this reclassification and:

- Reverse the determination,
- Find that District-Wide, Multi-Million-Dollar, comprehensive Fixed Assets and Construction Accounting as a whole, does not belong to the general Accountant class
- Find that my position has experienced gradual accretion under Merit Rules 3.3
- Direct an appropriate reclassification.

Below are the Denial Justifications (partial statements). Underneath, I included a table to compare the General Accountant Class and my duties to proof that Fixed Asset Accounting as a whole, does not belong to the Accountant class and to demonstrate **my position has experienced gradual accretion bade on the Merit Rule 3.3.2**

Statements of Denial Justifications followed by Statement of Facts: General Accountant Class vs My Duties (Evidence of Gradual Accretion-Rule 3.3.2)

- **August Faustino**

Statement:

"Specifically, duties include but are not limited to performing **fixed asset accounting, including reconciliation, reporting and audit documentation, serving as a subject matter expert on fixed asset accounting,** performing accounting activities for restricted General Fund grants across the full grant lifecycle, including pre-award budgeting, post-award financial support, reporting cash management, audit support, and closeout, working with management to ensure adherence to grant guidelines, independently interpret grant regulations utilizing professional judgment, recording miscoded capital expenditures, reviewing and processing Local Employment Charges (LEC) related to unemployment through the State's EDD, and KCRW equipment donations".

Statement:

"Since the **majority** of the duties assigned to your position fall within the class concept of Accountant, staff recommends that your position remain as presently classified."

- **Amy Gurjian**

Statement:

"Based on the information gathered, the fixed asset accounting function appears to **have been assigned at different classification levels** over the years **depending on operational needs and staffing capacity**. The historical information reviewed indicates that **this duty was initially assigned to an Accountant in 2004**, remained with that position for several years, and was later performed at higher classification levels before eventually **being reassigned to an Accountant more recently"**.

Statement:

"Our review also considered the nature of the duties in relation to the Accountant classification. **Based on that review,** including the **industry data collected**, fixed asset **audit duties** fall within the class concept for Accountant, as Accountants at Santa Monica College are expected to perform a **full range of complex, professional accounting duties, including the audit of accounting records. Market data** also show that tasks such as maintaining fixed asset records, reconciling capital purchases, calculating depreciation, preparing audit schedules, and related

6

journal entries are regularly assigned at the professional accountant level. By contrast, Accounting Manager, Controller, and Director-level classifications surveyed often reflect oversight of accounting operations rather than hands-on fixed asset accounting work. **Overall, the findings support the conclusion that fixed asset accounting is an Accountant duty, not work that is exclusively managerial level.**

- **Carol Long: July 29, 2026**

Statement:

"The responsibility for fixed asset accounting has historically been assigned to different positions within the Accounting Department based on the operational needs. These duties have been performed by both Accountants and management employees at various times. While Veronica Diaz started performing these duties as an Accountant and continued performing these responsibilities after promoting to Accounting Manager, the duties were subsequently **assigned to the Controller** and later **reassigned back to your position as an Accountant**. This history indicates that the assignment of fixed asset accounting responsibilities has varied over time and, by itself, **does not establish that the duties exceed the scope of the Accountant classification".**

Statement:

"My review of comparable classification found that duties involving fixed asset accounting are commonly assigned within classifications that **are comparable to Santa Monica College's Accountant classification.** Although many colleges use the title "Senior Accountant", prior and current salary studies determined that those positions continue to be the most appropriate external matches for our Accountant classification. Accordingly, those responsibilities were already considered when the salary relationship for the Accountant classification was established.

Statement:

"I recognize that fixed asset accounting is an important and **technically demanding** area of accounting. However, the fact that work is **specialized or complex** does not, by itself, support reclassification. The determining factor is whether the assigned duties exceed the scope and level of responsibility described within the current Accountant classification. Based on my review, I did not find **evidence** that they do.

The Accountant Concept of Class establishes a general framework for professional accounting work. It does not establish that every accounting function, regardless of its scope, complexity, independence, technical judgment, or level of accountability, is necessarily Accountant-level work.

Level Factor	Accountant Class	My Position-In Addition to General Accountants
Knowledge Required	• **Broad, general knowledge** of GAAP, Accounting practices, procedures, principles, financial analysis, auditing, governmental accounting, budgeting -**Follow** the **existing** policies, procedures, protocols, grant rules and regulations	• **Deep, specific, higher-level knowledge of GASB standards** *(Highly technical and analytical knowledge- can't be easily exchanged). • **Requires higher-level analytical, interpretive, problem-solving and organizational abilities.** -**No existing** clear, written policies and procedures; **interpret accounting standards and develop solutions** -Particular transaction doesn't fit nearly into the obvious categories, therefore, **analyze the GASB guidance, related provisions, implementation guidance, and facts of transaction to determine which accounting treatment is required** (Controller Job description required knowledge)
Decision-making authority	• **Independent Judgment within the established benchmarks**, clearly defined rules and regulations. Ex. Read the defined grant term and determine if specific cost is allowable -Within a smaller scope-specific project, specific rule -Guidance might be provided	• **100% high level independent judgment without established procedures and direct supervision/guidance** • Analyze the standards and determine how they apply when the answer is not straightforward-case by case basis analytical application • Independently conduct internal audits and **execute overriding corrections** related to various Professionals' work on District-wide basis. • Act as the **centralized quality-control and internal audit gatekeeper.** • **Exercise high level of professional judgment** to **explain** appropriate accounting treatment.
Complexity of work	• **Complex, professional accounting duties**, auditing	• **Highly complex, technical, specialized expertise involving substantially greater**

	accounting records, reconciling, reviewing and preparing transactions -**Scope is small, individual programs, single agency, more reconciliation basis.** Review requisitions to ensure proper account coding: follow the existing chart of accounts to select the right code, general maintenance of ledgers and **standard** financial reporting. System generated reports. Routine accounting work common to various District funds. May review lower level personnel work. Ex. If travel costs posted to a specific program is correct or it's related to another program/grant. -Small amounts of money or if large, unrestrictive in nature	**scope and complexity. Schedules directly submitted to the external auditors. Individually created complex schedules, not generated by the system. (Schedules match with executive level schedules' complexity: IPEDS, 311 Report.)** -**Requires years of practice;** non-routine, reports are very complex that each year feels like it's the first year. -**Technical, conduct pre-schedule internal audit corrections of district-wide capital equipment expenditures, across multiple departments** involving **high level personnel work**: other Accountants, Department heads. -Involves **District-Wide, several departmental lead, coordination, and high-level liaison role for significantly large dollar amounts.** -**Review work, Guide, and Train high level personnel work.**
Consequence of Errors	• **Minimal Impact** and **less likely** scenarios -Localized program compliance; error impacts a single program -Follow the clearly established rules to ensure a single grant/project/program is compliant -Multiple verification steps before work is submitted and high oversight -System generated reports provide most answers for the reports -Small dollar thresholds	• **Significant impact and most likely scenario** -**District-Wide, Multi-Million Dollars** involved -Comprehensive Asset wing of Accounting, rather than a single program -Auditor-Level Deliverable Schedules -Direct impact on audit, District's Annual Financial Audit, and external accountability (Public audience) -High possibility of error due to the cumulating high dollar continuous spending and complexity of the schedules (several linkages between figures under different schedules) -Schedules become larger and larger each year

		-Schedules are created manually, requires extreme details and careful analysis
Nature and purpose of contacts	• Serve as **District resource: fiscal experts to S<u>upport</u>** -Grant Project Managers support -Local, Individual Program Support -Management support	• **District-Wide <u>Ownership</u>** -**Capital Asset Lifecycle: Continuous cross-functional District-wide Departmental Coordination** with Purchasing Director, Facilities/Finance/Construction Director, other Managers, Faculty, (Auditors as needed basis)

Agenda Report Number	3
Subject	Classification Description Revisions and Salary Reallocation: Enrollment Services Specialist Cyclical Review
Date	September 3, 2026
To	Members of the Personnel Commission
From	Carol Long, Director of the Personnel Commission Julia Avichouser, Personnel Analyst and Tatiana Morrison, Personnel Technician

OVERVIEW

Enrollment Services Specialist classification description revisions and salary reviews were completed on May 11, 2026. Recommended updates were emailed to CSEA and incumbents for review on [Date] (Attachment 1). Following the review period, an agenda report detailing the proposed revisions was submitted for the May 20, 2026 Personnel Commission meeting (Attachment 2). Incumbents requested further review, prompting the Commission to pull the item without taking action at the meeting.

On July 13, 2026, Personnel Commission Director Carol Long completed an administrative review of the incumbents' concerns and found no justification to alter the original recommendations (Attachment 3). Following this determination, Enrollment Services Specialist staff requested to present their concerns directly to the Personnel Commission during a public meeting. At its meeting on August 19, 2026, the Personnel Commission determined to review both the Director's recommendation and hear the employees' concerns at a special meeting on September 3, 2026.

CONCERNS EXPRESSED BY EMPLOYEES

Enrollment Services Specialists expressed the following concerns regarding the study:

- Not all current Enrollment Services Specialists were available to attend the study orientation which occurred on July 14, 2025 and subsequently unable to complete a Position Description Questionnaire (PDQ).
    - One incumbent was on medical leave at the time of the study;
    - Another incumbent presenting their concern was not employed by the department at that time.
- Salary for most Specialist classifications within the Student Services group is allocated to Range 34 or higher on the Classified Employee Salary Schedule. The Enrollment Services Specialist classification was recommended for salary reallocation from Range 30 to Range 32.

ANALYSIS OF CONCERNS

Invitations to the cyclical study orientation were sent to Enrollment Services Specialists on July 14, 2025. All incumbents were invited to participate, except one employee who was not hired into the classification until November 3, 2025.

Incumbents were given an initial deadline of August 6, 2025, to submit their completed PDQs. An extension was provided and the due date was subsequently extended to August 15, 2025.

An incumbent who had been invited was unable to participate at that time. To address the inequity, Personnel Commission staff provided an additional two-week extension for PDQ submission.

The other incumbent who expressed concerns about not being able to submit a PDQ was not hired into the classification until November 3, 2025, 2 ½ months after the second deadline of August 15, 2025, expired. Reopening deadlines each time a new employee is hired into the classification would make it impossible to finalize any classification or salary determination.

Based on the Director's administrative review, all eligible incumbents were provided with an opportunity to participate in the study.

In response to concerns regarding the proposed salary reallocation, Personnel Commission staff followed standard review protocols and conducted a salary study. The analysis revealed that the Enrollment Services Specialist salary was initially established at Range 30, placing it at the 40th percentile of the market, well below the 70th percentile target and below most Student Services Specialist roles, which are allocated to Range 34 or higher. Reallocating the position to Range 32 moves it to the 81st percentile, aligning it with comparable classifications and satisfying compensation guidelines.

RECOMMENDATION

After reviewing the concerns raised, the Director found that Personnel Commission staff followed the established procedures and evaluation criteria used for all salary studies, consistent with those conducted during all other cyclical reviews. The recommendations are consistent with our salary review process internal guidelines and were developed using the same methodology applied to all classifications. (Provisions of the Merit Rules applicable to this recommendation are set forth in Attachment 4.)

Following hearing from all interested persons, it is recommended that the Personnel Commission take one of the following actions:

1. Approve the proposed classification description revisions and salary reallocation for Enrollment Services Specialist from Classified Employee Salary Schedule, Range 30, to Classified Employee Salary Schedule, Range 32.
2. Reject the recommendation of the Director of the Personnel Commission and request that the Director modify the initial recommendation.

In preparation for the September 3 Special Meeting of the Personnel Commission, incumbents were invited to submit additional documents and provided the items featured in Attachment 5.

Disposition by the Commission	
Motion Made By	
Seconded By	
Ayes	
Nays	
Abstentions	
Amendments/Comments	

Classification Description Revisions and Salary Reallocation:
Enrollment Services Specialist
(Attachment 1)

Outlook

Job Description Review Results

From AVICHOUSER_JULIA <AVICHOUSER_JULIA@smc.edu>
Date Mon 5/11/2026 9:47 AM
To NEVAREZ_ALMA <NEVAREZ_ALMA@smc.edu>; GIPSON_ERIN <GIPSON_ERIN@smc.edu>; SHIBATA_GEORGANNE <SHIBATA_GEORGANNE@smc.edu>; DAVIS-LUDLOW_ELOISA <Davis-Ludlow_Eloisa@smc.edu>
Cc TOVAR_ESAU <TOVAR_ESAU@smc.edu>; HERNANDEZ_JOSE_G <HERNANDEZ_JOSE_G@smc.edu>; ACOSTA_TANIA <ACOSTA_TANIA@smc.edu>; ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; ROMANO_MARTHA <ROMANO_MARTHA@smc.edu>; GREEN_KENNISHA <Green_Kennisha@smc.edu>; Derek Eckstein <deckstein@csea.com>; GURJIAN_AMY <GURJIAN_AMY@smc.edu>; LONG_CAROL <Long_Carol@smc.edu>

1 attachment (324 KB)
Enrollment Services Specialist REV.pdf;

Good Morning:

Thank you for participating in the Student Services (Phase II) classification study. Revisions to your current classification description are being proposed upon review of submitted PDQs, market data, internal analysis, and feedback from leadership overseeing the Admissions & Records Department. These revisions will not impact your job status or scope of work, as changes were made to accurately reflect the work you are currently assigned. Please see the attached job description with proposed changes.

Salary reallocation will be proposed from Range 30 ($5,330 - $6,479 per month) to Range 32 ($5,596 - $6,803 per month).

All proposed changes will be presented to the Personnel Commission on May 20 at 12:00 PM. Agenda materials related to this meeting will be published the Friday before the meeting.

The College is facing a significant fiscal challenge, and workforce decisions are being carefully evaluated. Any recommended changes resulting from salary studies are subject to review and approval by the Board of Trustees and are not final until that process is complete. This review was conducted independently of the layoff process and does not alter any applicable displacement or reemployment rights.

If you have any questions or concerns, feel free to contact me or the Classification & Compensation Manager, Amy Gurjian at gurjian_amy@smc.edu within 5 working days of this notice. You may also request an administrative review within 30 calendar days of this notice, by emailing the Director of the Personnel Commission, Carol Long at long_carol@smc.edu.

Thank you,

Julia Avichouser
Personnel Analyst
Santa Monica College

Classification Description Revisions and Salary Reallocation:
Enrollment Services Specialist
(Attachment 2)

Agenda Report Number	
Subject	Classification Description Revisions and Salary Reallocation: Enrollment Services Specialist Cyclical Review
Date	May 20, 2026
To	Members of the Personnel Commission
From	Carol Long, Director of the Personnel Commission
By	Julia Avichouser, Personnel Analyst

BACKGROUND

Attached for your approval are the classification revisions for **Enrollment Services Specialist**.

As part of the cyclical review process, we are reviewing classifications in the Student Services job discipline (Phase II). Previous cyclical review of the Student Services job discipline (Phase I) was completed in August 2025. The Admissions & Records Office provides services to help students meet their educational goals, including new student enrollment, residency, and athletic eligibility verification services.

The Enrollment Services Specialist classification was established in June 1977. This classification has been revised several times since its establishment. The most recent revision was approved in June 2019, and included a retitle from Student Services Specialist - Admissions & Records to Enrollment Services Specialist, as well as revisions to the class concept, distinguishing characteristics, duties, knowledge, skills, and abilities (KSAs), and requirements in order to clarify the job scope of the classification. There are currently four permanent incumbents in this classification.

METHODOLOGY

This study was scheduled in the cyclical review calendar for fiscal year 2025-26. The incumbents in the Student Services (Phase II) classifications and CSEA were invited to participate in a study orientation on Wednesday, July 23, 2025, to discuss the purpose of the study, methodology, timelines, possible outcomes and implications, and frequently asked questions. The incumbents in this job discipline were requested to complete Position Description Questionnaires (PDQs) by August 6, 2025. The study timeline was extended due to delayed PDQ submissions and the need for additional stakeholder feedback.

Personnel Commission staff consulted with the Dean of Enrollment Services and the Admissions & Records Supervisor to discuss the classification description. In addition, the supervisors were requested to complete a duty analysis worksheet by rating the frequency and criticality of each duty in the current class description. Description revisions are being proposed to clarify the concept of the class, distinguishing characteristics, duties assigned, KSAs, and the minimum qualifications required of the job to more accurately reflect the nature of the work required.

A job evaluation and an external salary study of public agencies with positions that have comparable duties and responsibilities was conducted. Salary data was gathered based on the comparison of positions with the level of duties and responsibilities most similar to the subject position.

RESULTS
Based on data gathered, description revisions are being proposed to clarify the class concept, distinguishing characteristics, duties assigned, KSAs, and the minimum qualifications.

A comprehensive salary survey of 15 comparable agencies was conducted to examine industry trends and determine proposed salary ranking.

The survey yielded several strong to moderate matches as indicated below, with some variability in assigned functions but with comparable levels of responsibility.

AGENCY	JOB TITLE	MIN	MAX	MEDIAN	STUDENT COUNT
Santa Monica College	**Enrollment Services Specialist**	**$5,330**	**$6,479**	**$5,905**	**26,748**
El Camino College	Admissions & Records Technician II	$5,190	$6,628	$5,909	21,971
Foothill De Anza CCD	Enrollment Services Specialist II	$6,115	$8,190	$7,152	31,134
Long Beach City College	Admissions and Records Technician	$5,007	$6,157	$5,582	26,189
North Orange County CCD	Admissions & Records Specialist	$5,491	$6,617	$6,054	43,148
Pasadena City College	Admissions and Records Clerk III	$4,894	$6,246	$5,570	26,522
Santa Barbara City College	Admissions and Records Specialist	$5,528	$6,736	$6,132	16,835
	Average	$5,371	$6,762	$6,067	
	25th Percentile	$5,053	$6,339	$5,664	
	50th Percentile	$5,341	$6,623	$5,982	
	70th Percentile	$5,510	$6,682	$6,093	
	80th Percentile	$5,528	$6,736	$6,132	
	90th Percentile	$5,821	$7,463	$6,642	
	SMC % RANK	49.3%	32.5%	**39.7%**	
	SMC Difference From AVG	-0.8%	-4.4%	-2.7%	
	SMC Difference From MED	-0.2%	-2.2%	-1.3%	

The current salary range for Enrollment Services Specialist is Range 30 on the Classified Employee Salary Schedule. In this survey, SMC is in the 39.7% median percentile compared to all benchmark agencies with comparable classifications; that is, 60.3% of market comparables were paid higher than the SMC classification.

It is recommended that salary for the Enrollment Services Specialist be reallocated from Range 30 to Range 32 on the Classified Employee Salary Schedule, a 5% increase. This will place the median salary at the 81^{st} percentile, which satisfies the District's 70^{th} percentile target.

The following chart shows related classifications in this job discipline and salary allocation for each classification:

JOB TITLE	RANGE	MIN	MAX	% DIFF BETWEEN LEVELS
Dean, Enrollment Services	A8	$14,454	$16,756	90.61%
Admissions and Records Supervisor**	M15	$7,583	$9,217	17.04%
Student Communications Coordinator**	38	$6,479	$7,875	5.01%
Senior Academic Records Evaluator**	36	$6,170	$7,500	5.00%
Senior Enrollment Services Specialist *(Proposed)**	34	$5,876	$7,143	2.39%
Academic Records Evaluator**	33	$5,739	$6,975	2.56%
Senior Enrollment Services Specialist	32	$5,596	$6,803	0.00%
Enrollment Services Specialist (Proposed)	***32***	***$5,596***	***$6,803***	***4.99%***
Enrollment Services Specialist	***30***	***$5,330***	***$6,479***	

*Subsequent Agenda Item
**Under Review

Cyclical review results have been sent to the incumbents, CSEA, Department Management, Business Services, Human Resources, and executive leadership. Salary reallocation must be approved by the Board of Trustees to be adopted.

RECOMMENDATION
It is recommended that the Commission approve the proposed classification description revisions and salary reallocation for Enrollment Services Specialist.

FROM: Classified Employee Salary Schedule, Range 30
TO: Classified Employee Salary Schedule, Range 32

Disposition by the Commission	
Motion Made By	
Seconded By	
Ayes	
Nays	
Abstentions	
Amendments/Comments	

Santa Monica Community College District
Personnel Commission

Enrollment Services Specialist

CONCEPT OF THE CLASS

Under general supervision, positions in this classification perform a variety of complex and specialized technical duties pertaining to admission, enrollment, residency and records maintenance within Admissions &~~and~~ Records, and the onboarding of students. Incumbents provide specialized knowledge and guidance to students, staff, and the public by following established District policies and regulations.

DISTINGUISHING CHARACTERISTICS

The **Enrollment Services Specialist** ~~class~~ performs complex and specialized technical duties pertaining to admission and enrollment, for areas other than academic records evaluation, throughout the student life cycle. Incumbents are expected to be specialists in assigned functional areas of Admissions &~~and~~ Records and may work in one or more of these areas of specialization: residency and records, digital imaging, or enrollment/eligibility verification.

The **Senior Enrollment Services Specialist** performs lead work in the daily operation of the Admissions & Records Office for areas other than academic records evaluation, including athletic eligibility certification, enrollment reporting, subpoena processing, and advanced review of admission applications and enrollment transactions, with responsibility for monitoring and directing the work of permanent, ~~and~~ temporary staff, and student workers.

The **Student Services Assistant** performs moderately difficult clerical and technical duties in support of an assigned student services area. In large offices, incumbents may be responsible for the completion of a functional phase of clerical or technical work in the assigned student services area.

~~The **Enrollment Services Specialist** is distinguished from other student services classifications by the nature of work and specialized knowledge required. This classification is further distinguished from the Student Services Assistant and Student Services Clerk classifications by the level, variety, and complexity of work, independence of action and responsibility for decisions, and level of supervision received.~~

ESSENTIAL DUTIES

Serves as a specialist in one or more Admissions & Records areas, including application review/processing, transcript processing, residency determination, concurrent enrollment, and/or records review/processing.

Serves as an advocate for students and assists them to resolve common problems or issues around application, onboarding, registration, residency, transcripts, enrollment verifications, and form processing; performs evaluation and interpretation of student documentation; and refers issues to an appropriate contact for proper resolution.

Answers inquiries and provides information to students, faculty, staff, and the public on District, Federal, and State procedures relating to admissions, enrollment, residency, records maintenance, and digital imaging, policies and procedures.

~~Interviews students who require a further evaluation/interpretation of documentation presented for a final determination of California residency.~~

Resolves complex problems and issues presented by lower-level staff, students, counselors, faculty, and other members of the college community.

~~Collects, evaluates, and maintains~~Reviews ~~nonresident applications~~residency classification and reclassification requests; analyzes immigration documents and proofs to provide a final determination on eligibility of California residency and exemptions for tuition purposes.

Utilizes and trains others in document imaging technology and specialized software to capture, verify, and classify transcript data; matches transcripts to student information system and correctly processes unmatched transcripts; ensures relevant student data, such as courses and grades are captured; updates institutional and course databases.

Maintains and logs transactions concerning student records for auditing and other purposes; updates and changes residence codes; tracks and processes subpoenas; maintains the security of files and records.

Assists in coordinating day-to-day activities in an area of responsibility and disseminates work to lower-level staff.

Performs correction and control of more complex errors in student files to ensure their accuracy; merges and expunges records as needed.

~~Regularly~~ Schedules and delivers department workshops and webinars, including residency and reclassification, admission applications, and ~~workshops/~~ other informational sessions for students, parents, and faculty to communicate Admissions and Records policies and procedures.

Responds to requests and refers students to appropriate resources for information on a breadth of topics, including student services, ~~and~~ academic, and career technical education programs.

Assists in verifying and certifying student athletic eligibility in compliance with local, state, and conference requirements; promptly communicates eligibility standing to Athletic Director (or designee) and to other parties as directed.

Maintains and updates the Admissions & Records website as assigned; updates information including content and formatting to ensure accuracy, clarity, and usability.

Assists with identifying application and enrollment fraud by reviewing student applications for accuracy, legitimacy, and compliance with state regulations and District policies and procedures.

Prepares ~~and finalizes statistical data for Federal, State, and/or District~~ reports on area of responsibility as assigned~~; verifies and corrects enrollment reports submitted to the National Student Clearinghouse~~.

Implements and executes the College's records, retention, and destruction policy; liaises with other departments to coordinate document storage and destruction schedules.

Provides training and guidance to District staff members in the utilization of specialized software or applications specific to an assigned area as needed.

Interacts with external departments to create and maintain the College's Student Experiences co-curricular transcript.

Provides recommendations to higher-level staff regarding improvements to departmental processes and efficiencies.

Performs general administrative duties; composes correspondence, memos, and other materials.

~~May participate in designing and customizing admissions and records information system(s); monitors the accuracy of information system(s); troubleshoots, identifies, and collects any inaccurate data and consults with Senior Enrollment Services Specialist, Supervisor, Dean, management information services and other relevant parties regarding system-related issues.~~

Performs other related duties as requested or assigned.

Examples of essential duties are descriptive and not restrictive in nature and are generally listed in descending order of importance.

SUPERVISION

Level of Supervision Received
Under general supervision, the employee receives assignments and is expected to carry them through to completion with substantial independence and accuracy.

Level of Supervision Exercised
Positions in this classification do not supervise others ~~employees~~, but serve as specialists in assigned areas providing specialized knowledge and guidance to student workers, coworkers, and other District staff.

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge:

~~Admissions and Records rules, regulations, policies, and procedures in order to comply with state, federal, and local laws~~ District rules, regulations, policies, and procedures pertaining to admissions and records to ensure compliance with state, federal, and local laws

California Educational Code, Title 5 of the California Code of Regulations, and the Family Educational Rights and Privacy Act

California residency requirements

Enrollment Reporting Regulations with the National Student Clearinghouse and National Student Loan Data Systems

United States Customs and Immigration laws related to entering the U.S. and establishing residency in California for enrollment fee purposes

Student athletic eligibility standards in order to comply with local, state, and conference requirements

Mission, objectives, goals, and service delivery requirements of assigned program

Related ~~C~~computer programs, software, systems, databases, and applications ~~and systems that support this level of work, including word processing, spreadsheet, presentation graphics, data management and document imaging/indexing technologies~~

Customer service practices

Administrative practices and procedures, including record keeping and filing practices and procedures

Skills & Abilities:

Pay attention to detail and make accurate calculations and assessments when analyzing and correcting complex errors in student records

Provide training and guidance to others on specialized software and applications

Contribute to workflow process development and improvement techniques

Prepare~~Write~~ reports, correspondence, and informational materials including delivery of effective presentations

Work independently and complete tasks with multiple interruptions and distractions

Organize, set priorities, and exercise sound independent judgment within areas of assigned responsibility

Exercise sound judgment in distinguishing legitimate student errors from intentional misrepresentation and escalate cases when necessary

Interpret, apply, and explain ~~and reach sound decisions in accordance with~~ applicable laws and regulations, and District policies and procedures

Operate a computer using computer applications, programs, and standard office equipment

Organize and maintain specialized files and confidentiality of student worker~~employee~~ and student information

Communicate effectively, both orally and in writing, using tact, patience, and courtesy

Stay ~~abreast of~~updated on technology changes and adapt to new technologies

Role model exceptional internal and external customer service

Demonstrate knowledge of diversity, equity, inclusion, and accessibility principles and participate in related training

Establish and maintain effective working relationships with others, supporting a climate of anti-racism and mutual respect that values people of all backgrounds, demographics, and experiences

MINIMUM QUALIFICATIONS

Education Requirement:
Associate's degree or equivalent.

Experience Requirement:
Two ~~(2)~~ years of experience in a higher education setting performing ~~clerical~~technical duties in an admissions and records office.

Education/Experience Equivalency:
Experience and/or education of the same kind, level or amount as required in the minimum qualifications may be substituted on a year-for-year basis.

Licensure and/or Certification:
~~None.~~ May be required to successfully pass the Athletic Eligibility Compliance Exam after hire, if assigned to process student athletic eligibility certifications.

WORKING ENVIRONMENT AND PHYSICAL DEMANDS

Disclosure:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Normal Office Environment:
While performing the duties of this job, the employee is regularly required to sit, use hands to keyboard, type, or handle materials, and talk and/or hear. The employee is occasionally required to lift, carry, push, or pull up to 25 pounds The employee is occasionally required to stand and walk. While performing the duties of this job, the noise level in the work environment is usually quiet.

CLASS DETAIL	
Job Family:	Student Services (Non-Classroom)
FLSA Status:	Non-exempt
Personnel Commission Approval Date:	06/1977~~11/16/06~~
Class History:	Admissions & Records Clerk III; Student Services Specialist-Admissions & Records
Revision Date(s):	09/82, 11/84, 01/87, 11/87, 11/16/06, 02/15/17, 03/15/17, 06/19/19, 5/20/26

Classification Description Revisions and Salary Reallocation:
Enrollment Services Specialist
(Attachment 3)

Outlook

Enrollment Services Specialist - Response to Administrative Review

From LONG_CAROL <Long_Carol@smc.edu>
Date Mon 7/13/2026 1:15 PM
To NEVAREZ_ALMA <NEVAREZ_ALMA@smc.edu>; DAMMER_MICHAEL <DAMMER_MICHAEL@smc.edu>; SHIBATA_GEORGANNE <SHIBATA_GEORGANNE@smc.edu>; DAVIS-LUDLOW_ELOISA <Davis-Ludlow_Eloisa@smc.edu>; GIPSON_ERIN <GIPSON_ERIN@smc.edu>
Cc ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; GURJIAN_AMY <GURJIAN_AMY@smc.edu>; AVICHOUSER_JULIA <AVICHOUSER_JULIA@smc.edu>; PENATE_YESENIA <PENATE_YESENIA@smc.edu>

Good Afternoon,

I have reviewed the concerns you raised regarding the recent salary study for the Enrollment Services Specialist and Senior Enrollment Services Specialist classifications and appreciate the opportunity to respond.

The concerns presented for review were:
- Not all current Enrollment Services Specialists attended the study orientation or had the opportunity to complete a Position Description Questionnaire (PDQ).
- Most Specialist classifications within Student Services are allocated to Salary Range 34 or higher, while the recommended salary allocation for Enrollment Services Specialist is only Range 32.

Position Description Questionnaires

Invitations to the study orientation were sent to Enrollment Services Specialists on July 14, 2025. All current incumbents at that time were invited to participate, with the exception of one employee who was not hired into the classification until November 3, 2025.

The original deadline for submitting PDQs was August 6, 2025, and it was subsequently extended to August 15, 2025. One incumbent who had been invited to participate was on leave during the study period and therefore was unable to attend the orientation. To ensure that employee had an opportunity to participate, Personnel Commission staff recently provided an additional two-week period for submission of a PDQ.

Based on this review, I found that all eligible incumbents were provided an opportunity to participate in the study.

Salary Recommendation

The recommended salary reallocation for Enrollment Services Specialist is from Salary Range 30 to Salary Range 32. This recommendation was developed using the Personnel Commission's established salary review methodology.

Salary studies begin with a comprehensive survey of 15 comparable agencies to evaluate current market compensation. Consistent with our internal guidelines, Personnel Commission staff seek to recommend salary allocations that place Santa Monica College at approximately the 70th percentile of the market.

The survey found that the current salary for Enrollment Services Specialist was positioned at approximately the 40th percentile, meaning that 60% of comparable agencies paid a higher salary for similar work. Reallocating the classification to Salary Range 32 would place the position at approximately the 81st percentile of the market, meeting and exceeding the Commission's established compensation objective.

For the Senior Enrollment Services Specialist classification, sufficient market data was not available to apply the same percentile methodology. In accordance with our established practice, Personnel Commission staff instead relied on internal alignment between related classifications. Senior Specialist classifications at Santa Monica College are consistently allocated two salary ranges above the corresponding Specialist classification. The recommendation to place the Senior Enrollment Services Specialist at Salary Range 34 maintains that established relationship.

Conclusion

After reviewing the concerns raised, I found that Personnel Commission staff followed the established procedures and evaluation criteria used for all salary studies. The recommendations are consistent with our internal salary review guidelines and were developed using the same methodology applied to other classifications.

Accordingly, I have not identified a basis to modify the original recommendation. The proposed salary reallocations will remain at Salary Range 32 for Enrollment Services Specialist and Salary Range 34 for Senior Enrollment Services Specialist. Recommendations for Enrollment Services Specialist will be presented to the Personnel Commission for consideration at its next regular meeting in August.

If you would like to discuss this decision or the salary review methodology in greater detail, I would be happy to meet with you.

If you wish to appeal the results of the classification and salary review process, you may submit a written appeal to the Personnel Commissioners within five (5) calendar days of receipt of this email. Appeals may be emailed to Yesenia Penate at Penate_Yesenia@smc.edu or mailed to:

Santa Monica Community College District
Attn: Personnel Commissioners
1900 Pico Boulevard
Santa Monica, CA 90405

Please feel free to contact me if you have any questions.

Sincerely,

Carol Long
Director of the Personnel Commission
Santa Monica Community College
(310) 434-4762

Classification Description Revisions and Salary Reallocation:
Enrollment Services Specialist
(Attachment 4)

3.2.5 INTERPRETATION OF CLASSIFICATION DESCRIPTIONS

A. The classification descriptions and their various parts shall be interpreted according to the following rules:

1. The concept of the class and examples of duties are descriptive and illustrative only and not restrictive and exhaustive. They indicate the kinds of positions that should be allocated to the respective classes as determined by their duties, responsibilities, and qualification requirements, and do not prescribe what these details shall be in respect to any position. The use of a particular expression or illustration as to duties, responsibilities, qualification requirements, or other attributes is typical or descriptive of the class and does not exclude others not mentioned but of similar kind and/or quality as determined by the Personnel Commission.

2. The description for each classification is considered as a whole in determining the class to which any position shall be allocated, giving consideration not to isolated clauses, phrases, or words, apart from their context but to the general duties, responsibilities, specific tasks, and qualification requirements as affording a picture of the positions included in the class. A classification is deemed appropriate when it describes eighty (80) percent of the duties and responsibilities assigned to a position.

3. Each classification description is construed in its proper relationship to other descriptions, particularly those of classes in the same series, in such manner as to maintain a proper gradation and differentiation within the series in which the class is located.

4. The statement of minimum qualifications, when considered with other parts of the classification description, is to be used as a guide in the announcement and preparation of tests and in the evaluation of the qualifications of candidates seeking appointment to positions allocated to the class, but does not require a particular form or content of test or testing procedure.

5. The classification title shall always be used with the meaning set forth in the remainder of the description.

3.2.9 CLASSIFICATION SYSTEM MAINTENANCE

A. The Director of Classified Personnel shall review the duties and responsibilities of positions as necessary to determine their proper classification. All class descriptions shall be reviewed at least once every five years. Each year the Director of Classified Personnel shall prepare a schedule of anticipated review projects and present it for approval to the Personnel Commission. The Personnel Commission shall maintain a system of continuous classification review.

B. When conducting a review of class descriptions, the study process shall generally include the following steps:

1. An introductory meeting with incumbents and supervisors to explain the study procedure. For represented classifications, the applicable bargaining unit shall be invited to attend the introductory meeting.
2. Completion of Position Description Questionnaires by incumbents.
3. Review and approval of questionnaires by appropriate supervisors.
4. Audit of positions by the Personnel Commission staff.
5. Data review and salary data gathering by the Personnel Commission staff.
6. Presentation of findings and recommendations to supervisors, managers, senior staff, incumbents, and bargaining unit representatives, if applicable.

C. Following the conclusion of this process, the Director of Classified Personnel shall present final findings and recommendations to the Personnel Commission for action.

12.1.2 FACTORS IN SALARY RECOMMENDATIONS

A. The Director of the Personnel Commission shall prepare recommendations for the allocation of classes to salary ranges for approval by the Personnel Commission. These recommendations shall take into account the following factors:

1. The principle of like pay for substantially similar work within the classified service.
2. Appropriate differentials between related classes to reflect differences in duties and responsibilities, as established in the classification plan, and
3. Wages and salaries paid for similar work in comparable job classifications within other government agencies within a comparable market area.
4. Wages and salaries paid by private sector employers may be considered when there are insufficient comparable government data.
5. Such other information as the Personnel Commission may deem relevant.

12.1.4 SALARY RECOMMENDATIONS
(EDUCATION CODE SECTION 88087)

After making its findings, the Personnel Commission shall present salary recommendations to the Board for approval. The Board may approve, amend or reject the recommendation but not alter the percentage relationships among classes in the occupational family as established by the classification plan. No amendment shall be adopted until the Personnel Commission is first given a reasonable opportunity to comment on the effect the amendments will have on the principle of like pay for substantially similar work. No changes shall be adopted which disturb the percentage relationship among classes in the occupational family as established by the Personnel Commission.

Classification Description Revisions and Salary Reallocation:
Enrollment Services Specialist
(Attachment 5)

From: DAVIS-LUDLOW, ELOISA
To: MORRISON, TATIANA
Subject: Re: Special Personnel Commission Meeting
Date: Tuesday, September 1, 2026 2:52:08 PM
Attachments: PC Meeting August 19.docx

Hello Tatiana,

I am in Paris this week and so I request that the PC please read my statement to the Commissioners, attached on Sept 3rd.

Febe Solimon, Academic Evaluator, will be present and will pass out the hand- outs to the Commissioners in my absence.

Please let me know if this is acceptable.

Thank you in advance,

Eloisa Davis-Ludlow
Enrollment Services Specialist
Admissions & Records
SMC

Sent from my Verizon, Samsung Galaxy smartphone
Get Outlook for Android

Thank you for your time today. My name is Eloisa Davis-Ludlow, Enrollment Services Specialist, and my appeal today focuses on a key issue in the methodology used for the Enrollment Services Specialist job audit: the selection of comparable positions. My goal is to support the accuracy and fairness of the audit by sharing concerns that we have regarding the comparables selected for this study.

In front of you are the job descriptions provided in our audit (blue ones), with all shared ESS duties highlighted in yellow for your reference. These highlights were meant to make it easy to see where our responsibilities align with those of the other colleges- particularly in areas such as residency determination, VACA and AB540 processing, CCC Apply admissions, transcript evaluation, enrollment verifications, high school concurrent enrollment, and athletic eligibility. These are the core functions of the ESS role, and 5 of the 6 positions included in the audit clearly reflect those responsibilities.

However, one position included in our study - Pasadena City College's Admissions and Records Clerk III - has practically no highlights. Its job description makes no mention of final residency determination, VACA or AB540 processing, high school concurrent enrollment, or athletic eligibility. It is a clerical position more comparable to that of the Student Services Assistant. Its duties do not involve the compliance-based, audit-sensitive processes that define the ESS classification. Including a clerical position as a comparable artificially lowers the salary range outcome and misrepresents the complexity of ESS work. For this reason, we respectfully request that the Clerk III position be removed from our audit.

In addition, my own research identified 3 comparable positions whose job descriptions- also highlighted in yellow- show clear alignment with ESS responsibilities but were not included in our audit (green ones). Please refer to:

- El Camino College's Admissions & Records Specialist
- State Center CCD's Admissions & Records Specialist
- Cerritos College's Admissions & Records Technician II

These positions share the core ESS functions as highlighted, and should have been part of a complete and balanced study. Their omission also stands out when compared to other recent audits - EOPS Specialist included 12 comparables and the Student Services Specialist included 10. In contrast, the ESS audit only included 6, and one of them was not actually a comparable.

I also want to note that El Camino College has 2 positions that overlap with our ESS classification. However, only the lower-level position was used in our audit. Adding the higher-level Specialist position would have produced a more equitable and accurate salary comparison, especially since our core, auditable responsibilities - as highlighted - encompass both positions.

For these reasons, we have 2 requests. We respectfully request the removal of the one non-comparable clerical position and the addition of the 3 omitted comparables to ensure a fair, thorough, and methodologically sound audit using a total of 8 comparables. This adjustment would bring the study into closer alignment with both our actual duties and the Commission's established practices.

Thank you for your consideration.

Agenda Report Number	4
Subject	Reconsideration of Classification Description Revisions and Salary Reallocation: Senior Enrollment Services Specialist Classification Cyclical Review
Date	September 3, 2026
To	Members of the Personnel Commission
From	Carol Long, Director of the Personnel Commission Julia Avichouser, Personnel Analyst and Tatiana Morrison, Personnel Technician

OVERVIEW

On May 11, 2026, classification revisions and salary review recommendations for the Senior Enrollment Services Specialist were completed and submitted to CSEA and the incumbent for review (Attachment 1). An agenda report detailing these recommendations was presented to the Personnel Commission on May 20, 2026 (Attachment 2), where it was approved unanimously. During the same meeting, the Commission pulled the proposed description and salary reallocation for the lower-level Enrollment Services Specialist classification.

Following the removal of related Enrollment Services Specialist classification items from the agenda, the Senior Enrollment Services Specialist incumbent likewise requested an administrative review of the findings (Attachment 3). The request cited concerns with the salary recommendations for both the Senior Enrollment Services Specialist and Enrollment Services Specialist classifications, as the Specialist salary directly impacts the Senior role.

On July 13, 2026, the Director of the Personnel Commission completed an administrative review and found no justification to alter the original recommendations (Attachment 4). The incumbent then asked to bring their concerns directly to the Commission. At the August 19, 2026 Personnel Commission meeting, Commissioner’s agreed to reconsider its prior approval and hear the employee's concerns at a special meeting on September 3, 2026.

CONCERNS EXPRESSED BY INCUMBENT

The Senior Enrollment Services Specialist expressed the following concerns towards their study.

- Salary for most Specialist classifications within the Student Services group are allocated to Range 34; in this instance the salary reallocation for Enrollment Services Specialist was recommended to increase from Range 30 to Range 32. Therefore, limiting the Senior role, to a salary increase from Range 32 to Range 34.
- The recommended two-range differential for this lead role does not take into account the complexity of responsibilities assigned to this position, above and beyond what is normally assumed by a lead role.

ANALYSIS OF CONCERNS

Salary allocation for Enrollment Services Specialist was initially set at Range 30 on the Classified Employees Salary Schedule. Personnel Commission's survey results found the current salary was at approximately the 40th percentile of the market, meaning 60% of comparable classifications surveyed within these agencies paid a higher salary for similar work. Reallocating the salary to Range 32 would place this classification at approximately the 81st percentile of the market, meeting and exceeding the Commission's established compensation objective.

For the Senior Enrollment Services Specialist classification, sufficient market data was not available to apply the same percentile methodology. In accordance with our established practice, Personnel Commission staff instead relied on internal alignment between related classifications.

Senior Specialists are generally responsible for assigning, overseeing, and monitoring work, leading and training other subordinate employees, and working with less oversight than Student Services Specialists on non-routine tasks with substantial independence. More complex roles might involve program coordination in the absence of a classified or academic manager, or systems specialist responsibilities above and beyond the role of an advanced user. While the Senior Enrollment Services Specialist assumes a number of complex responsibilities related to daily oversight of Enrollment Services, we did not find sufficient evidence supporting a higher-paying role.

Senior Specialist classifications at Santa Monica College are consistently allocated two salary ranges above the corresponding Specialist classification, unless sufficient evidence is present supporting higher-level functions beyond duties normally assigned to lead roles at Santa Monica College. The recommendation to place the Senior Enrollment Services Specialist at Salary Range 34 maintains that established relationship.

RECOMMENDATION

After reviewing the concerns raised via an Administrative Review, the Director of the Personnel Commission found that staff followed established procedures and evaluation criteria used for salary studies during all cyclical reviews. The recommendations are consistent with our salary review process internal guidelines and were developed using the same methodology applied to all classifications. Provisions of the Merit Rules applicable to this recommendation are set forth in Attachment 5.

Following hearing from all interested persons, it is recommended that the Personnel Commission take one of the following actions:

1. Decline to reconsider its May 20, 2026, decision to approve the Classification Description Revisions and Salary Reallocation for the the Senior Enrollment Service Specialist.

2. Reconsider its May 20, 2026, decision and take such other action as the Personnel Commission deems appropriate.

In preparation for the September 3 Special Meeting of the Personnel Commission, the incumbent was invited to submit additional documents and declined.

Disposition by the Commission	
Motion Made By	
Seconded By	
Ayes	
Nays	
Abstentions	
Amendments/Comments	

Classification Description Revisions and Salary Reallocation:
Senior Enrollment Services Specialist Classification
(Attachment 1)

Outlook

Job Description Review Results

From AVICHOUSER_JULIA <AVICHOUSER_JULIA@smc.edu>
Date Mon 5/11/2026 9:49 AM
To DAMMER_MICHAEL <DAMMER_MICHAEL@smc.edu>
Cc TOVAR_ESAU <TOVAR_ESAU@smc.edu>; HERNANDEZ_JOSE_G <HERNANDEZ_JOSE_G@smc.edu>; ACOSTA_TANIA <ACOSTA_TANIA@smc.edu>; ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; ROMANO_MARTHA <ROMANO_MARTHA@smc.edu>; GREEN_KENNISHA <Green_Kennisha@smc.edu>; Derek Eckstein <deckstein@csea.com>; GURJIAN_AMY <GURJIAN_AMY@smc.edu>; LONG_CAROL <Long_Carol@smc.edu>

1 attachment (376 KB)
Senior Enrollment Services Specialist REV.pdf;

Good Morning, Michael:

Thank you for participating in the Student Services (Phase II) classification study. Revisions to your current classification description are being proposed upon review of submitted PDQs, market data, internal analysis, and feedback from leadership overseeing the Admissions & Records Department. These revisions will not impact your job status or scope of work, as changes were made to accurately reflect the work you are currently assigned. Please see the attached job description with proposed changes.

Salary reallocation will be proposed from Range 32 ($5,596 - $6,803 per month) to Range 34 ($5,876 - $7,143 per month).

All proposed changes will be presented to the Personnel Commission on May 20 at 12:00 PM. Agenda materials related to this meeting will be published the Friday before the meeting.

The College is facing a significant fiscal challenge, and workforce decisions are being carefully evaluated. Any recommended changes resulting from salary studies are subject to review and approval by the Board of Trustees and are not final until that process is complete. This review was conducted independently of the layoff process and does not alter any applicable displacement or reemployment rights.

If you have any questions or concerns, feel free to contact me or the Classification & Compensation Manager, Amy Gurjian at gurjian_amy@smc.edu within 5 working days of this notice. You may also request an administrative review within 30 calendar days of this notice, by emailing the Director of the Personnel Commission, Carol Long at long_carol@smc.edu.

Thank you,

Julia Avichouser
Personnel Analyst
Santa Monica College

Classification Description Revisions and Salary Reallocation:
Senior Enrollment Services Specialist Classification
(Attachment 2)

Agenda Report Number	35
Subject	Classification Description Revisions and Salary Reallocation: Senior Enrollment Services Specialist Cyclical Review
Date	May 20, 2026
To	Members of the Personnel Commission
From	Carol Long, Director of the Personnel Commission
By	Julia Avichouser, Personnel Analyst

BACKGROUND

Attached for your approval are the classification revisions for **Senior Enrollment Services Specialist**.

As part of the cyclical review process, we are reviewing classifications in the Student Services job discipline (Phase II). Previous cyclical review of the Student Services job discipline (Phase I) was completed in August 2025. The Admissions & Records Office provides services to help students meet their educational goals, including new student enrollment, residency, and athletic eligibility verification services.

The Senior Enrollment Services Specialist classification was established in March 1986. This classification has been revised several times since its establishment. The most recent revision was approved in June 2019, and included a retitle from Senior Student Services Specialist - Admissions & Records to Senior Enrollment Services Specialist, as well as revisions to the class concept, distinguishing characteristics, duties, knowledge, skills, and abilities (KSAs), and requirements in order to clarify the job scope of the classification. There is currently one permanent incumbent in this classification.

METHODOLOGY

This study was scheduled in the cyclical review calendar for fiscal year 2025-26. The incumbents in the Student Services (Phase II) classifications and CSEA were invited to participate in a study orientation on Wednesday, July 23, 2025, to discuss the purpose of the study, methodology, timelines, possible outcomes and implications, and frequently asked questions. The incumbents in this job discipline were requested to complete Position Description Questionnaires (PDQs) by August 6, 2025. Commission staff subsequently conducted a job audit to obtain input from the incumbent. The information gathered from the job audit was reviewed with the manager. The study timeline was extended due to delayed PDQ submissions and the need for additional stakeholder feedback.

Personnel Commission staff consulted with the Dean of Enrollment Services and the Admissions & Records Supervisor to discuss the classification description. In addition, the supervisors were requested to complete a duty analysis worksheet by rating the frequency and criticality of each duty in the current class description. Description revisions are being proposed to clarify the concept of the class, distinguishing characteristics, duties assigned, knowledge, skills, and KSAs, and the minimum qualifications required of the job to more accurately reflect the nature of the work required.

A job evaluation and an external salary study of public agencies with positions that have comparable duties and responsibilities was conducted. Salary data was gathered based on the comparison of positions with the level of duties and responsibilities most similar to the subject position.

RESULTS

Based on data gathered, description revisions are being proposed to clarify the class concept, distinguishing characteristics, duties assigned, KSAs, and the minimum qualifications.

A comprehensive salary survey of 15 comparable agencies was conducted to examine industry trends and determine proposed salary ranking.

Sufficient market data was not available to utilize the percentile ranking method of salary placement (i.e., at least 30% of surveyed jobs should be matched). Comparable agencies did not utilize roles at a senior or lead-level for the enrollment services area, or they utilized a lead-level role that had a broader scope of work that included evaluation of academic records, overlapping with the duties found in the Academic Records Evaluator role. As a result, salary review is based on salary compression considerations.

It is recommended that salary for the Senior Enrollment Services Specialist be reallocated from Range 32 to Range 34 on the Classified Employee Salary Schedule, a 5% increase. Salary review is based on internal compression between the Senior Enrollment Services Specialist and the Enrollment Services Specialist, in order to maintain a lead-level pay differential of 5%.

The following chart shows related classifications in this job discipline and salary allocation for each classification:

JOB TITLE	RANGE	MIN	MAX	% DIFF BETWEEN LEVELS
Dean, Enrollment Services	A8	$14,454	$16,756	90.61%
Admissions and Records Supervisor**	M15	$7,583	$9,217	17.04%
Student Communications Coordinator**	38	$6,479	$7,875	5.01%
Senior Academic Records Evaluator**	36	$6,170	$7,500	5.00%
Senior Enrollment Services Specialist (Proposed)	***34***	***$5,876***	***$7,143***	***2.39%***
Academic Records Evaluator**	33	$5,739	$6,975	2.56%

Senior Enrollment Services Specialist	***32***	***$5,596***	***$6,803***	***0.00%***
Enrollment Services Specialist *(Proposed)**	32	$5,596	$6,803	4.99%
Enrollment Services Specialist	30	$5,330	$6,479	

*Previous Agenda Item
**Under Review

Cyclical review results have been sent to the incumbent, CSEA, Department Management, Business Services, Human Resources, and executive leadership. **Salary reallocation must be approved by the Board of Trustees to be adopted.**

RECOMMENDATION
It is recommended that the Commission approve the proposed classification description revisions and salary reallocation for Senior Enrollment Services Specialist.

FROM: Classified Employee Salary Schedule, Range 32
TO: Classified Employee Salary Schedule, Range 34

Disposition by the Commission	
Motion Made By	
Seconded By	
Ayes	
Nays	
Abstentions	
Amendments/Comments	

Santa Monica Community College District
Personnel Commission

Senior Enrollment Services Specialist

CONCEPT OF THE CLASS:

Under general supervision, positions in this classification perform lead work in the daily operations of the Admissions & Records Office, specifically overseeing the work of staff in the areas of admission, residency and records, athletic eligibility, digital imaging, enrollment/eligibility verification, and student onboarding. In addition, this position supports the integrity of the College's admissions and enrollment processes by reviewing and researching student application or enrollment transactions in accordance with District procedures.

DISTINGUISHING CHARACTERISTICS

The **Senior Enrollment Services Specialist** performs lead work in the daily operation of the Admissions & Records Office for areas other than academic records evaluation, including athletic eligibility certification, enrollment reporting, subpoena processing, and advanced review of admission applications and enrollment transactions, with responsibility for monitoring and directing the work of permanent, ~~and~~ temporary staff, and student workers

The **Enrollment Services Specialist** class performs complex and specialized technical duties pertaining to admission and enrollment, for areas other than academic records evaluation, throughout the student life cycle. Incumbents are expected to be specialists in assigned functional areas of Admissions &~~and~~ Records and may work in one or more of these areas of specialization: residency and records, digital imaging, or enrollment/eligibility verification.

ESSENTIAL DUTIES

~~Oversees the work of staff in residency and records, digital imaging, or enrollment/eligibility verification.~~ Serves as the lead worker for the Admissions & Records Office for areas other than academic records evaluation; responsible for processes and policy implementation relating to ~~their~~ admission application, admission and enrollment integrity, athletic eligibility, residency and records maintenance, enrollment reporting and verification, subpoena processing, and digital imaging~~residency and records, digital imaging, or enrollment/eligibility verification~~; assists in student admission, registration, drop/add transactions, and other District processes.

Researches and resolves reported and suspected cases of admission and enrollment fraud by coordinating with students, instructors, and other departments to verify case information, placing or removing account holds, and terminating fraudulent student accounts as needed; maintains logs of investigations in compliance with District and state regulations; and provides guidance to student services staff on recognizing potential indicators of fraudulent activity during admission, onboarding, registration, and residency processing.

Collaborates with internal and external parties in the implementation, use, and troubleshooting of fraud-detection technologies.

Performs and oversees the athletic eligibility process; identifies and communicates ~~to area managers~~ potential problems impacting institutional compliance with California Community College Athletic Association Constitution and Bylaws ~~Athletic Commission regulations~~ to area managers and the athletic director.

Regularly schedules, develops, and delivers informational sessions and webinars to students, staff, and faculty; assists in the planning of and facilitates student onboarding services.

Performs ~~and oversees the~~ grade changes~~ process~~, academic and progress renewals, enrollment verifications, fee postponements, and assists with residency determinations and high school concurrent enrollment as needed. ~~the collection of alternative attendance rosters and reports (e.g., arranged hours, positive attendance).~~

Serves as an advocate for students by assisting with the resolution of issues related to application and registration processes, or refers issues to an appropriate contact for proper resolution when needed.

Oversees the scheduling of office tasks and coverage during peak seasons and the hiring and distribution of work to student workers; leads in the training of lower-level employees in the Admissions & Records Office.

Processes subpoena/records requests for student records by notifying the relevant parties, gathering records, and submitting documents to the requester in compliance with state and federal laws, court orders, and District policies and procedures.

Maintains and corrects records~~data entry errors made by staff into the Admissions and Records systems~~ and spot checks the work of staff to ensure accuracy. ~~and monitors individual productivity and efficiency.~~

Ensures accuracy of information provided by student services staff by phone, in person, e-mail, or correspondence; receives, records, and maintains log for accuracy and completeness.

~~Mediates and resolves complex problems and issues presented by student services staff, students, faculty, and other members of the college community.~~ Resolves complex issues and responds to inquiries regarding Admissions & Records policies and procedures for students, faculty, and staff, both in person and via email.

Maintains and updates the Admissions & Records webpages to ensure accuracy, clarity, and usability.

Prepares and corrects data for Federal, State, and/or District reports.

Attends meetings to remain current on changes and disseminates information impacting the Admissions & ~~and~~ Records Office; participates in professional development trainings.

Serves as a liaison with the Counseling Department, Academic Affairs, Management Information Systems, and other internal and external parties as assigned. ~~the Articulation Officer, and Department Chairs.~~

Creates or updates workflows, checklists, and documentation protocols used within the Admissions & Records Office; performs general clerical duties, composes correspondence, updates forms and procedures, and other materials.

Uses communication platforms to disseminate information and deadlines to students, faculty, and staff.

Participates in designing and customizing Admissions & Records information system(s); monitors the accuracy of information system(s); troubleshoots, identifies, and collects any inaccurate data and consults with Supervisor, Dean, management information services and other relevant parties regarding system-related issues.

~~Leads in the training of lower-level employees in the Admissions & Records Office.~~

~~Serves as the area expert on the admission application, student information system for the area, and other software; troubleshoots student application software issues as they arise.~~

~~Serves as first-line support on all admissions and records issues including: residency determination, admission, athletic eligibility, enrollment, transcript processing, student complaints, verifications and records management.~~

~~Performs and oversees the posting and distribution of grades and finalization of student records in all phases of admissions.~~

~~Answers inquiries and provides information in person or via e-mail relating to Admissions and Records policies and procedures.~~

Performs other related duties as requested or assigned.

Examples of essential duties are descriptive and not restrictive in nature and are generally listed in descending order of importance.

SUPERVISION

Level of Supervision Received
Under general supervision, the employee receives assignments and is expected to carry them through to completion with substantial independence and accuracy.

Level of Supervision Exercised
Positions in this classification do not supervise ~~employees~~others, but serve in a lead worker capacity, providing training and work direction to student services staff and temporary employees in Admissions & Records.

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge:

District rules, regulations, policies, and procedures pertaining to admissions and records to ensure compliance with state, federal, and local laws

California Educational Code, ~~and~~ Title 5 of the California Code of Regulations, and the Family Educational Rights and Privacy Act

California residency requirements

Enrollment Reporting Regulations with the National Student Clearinghouse and National Student Loan Data Systems

United States Customs and Immigration laws related to entering the U.S. and establishing residency in California for enrollment fee purposes

Student Athletic eligibility standards to comply with local, state, and conference requirements

Fraud-mitigation procedures, verification techniques, and cross-departmental reporting protocols related to student identity, residency, and enrollment verification

Mission, objectives, goals, and service delivery requirements of assigned program

Related computer programs, software, systems, databases, and applications ~~and systems that support this level of work including word processing, spreadsheet, presentation graphics, and data management and document imaging/indexing technologies~~

Customer service practices

Administrative practices and procedures, including record keeping and filing practices and procedures

Skills & Abilities:

Provide work direction and train others, including in the use of specialized software specific to assigned area of responsibility

Pay attention to detail and make accurate calculations and assessments when analyzing and correcting complex errors in student records

Contribute to workflow process development and improvement techniques

Evaluate application and enrollment data to identify inconsistencies or indicators of potential fraud and take appropriate action according to established procedures

Communicate findings clearly, document investigative steps, and collaborate effectively with other campus areas involved in fraud prevention

~~Write~~Prepare reports, correspondence, and informational materials including effective delivery of presentations

Work independently and complete ~~work~~tasks with multiple interruptions and distractions

Collaborate with other student services areas

Recognize limits of authority and refer serious or complex problems to the immediate supervisor

Organize, set priorities, and exercise sound independent judgment within areas of assigned responsibility

Exercise sound judgment in distinguishing legitimate student errors from intentional misrepresentation and escalate cases when necessary

Interpret, apply, and explain ~~and reach sound decisions in accordance with~~ applicable laws and regulations, and District policies and procedures

Operate a computer using computer applications, programs, and standard office equipment

Organize and maintain specialized files and confidentiality of student worker~~employee~~ and student information

Communicate effectively, both orally and in writing using tact, patience, and courtesy

Stay ~~abreast of~~updated on technology changes and adapt to new technologies

Role model exceptional internal and external customer service ~~and work ethic~~

Demonstrate knowledge of diversity, equity, inclusion, and accessibility principles and participate in related training

Establish and maintain effective working relationships with others, supporting a climate of anti-racism and mutual respect that values people of all backgrounds, demographics, and experiences

MINIMUM QUALIFICATIONS

Education Requirement:
Associate's degree or equivalent. A bachelor's degree is preferred.

Experience Requirement:
Three ~~(3)~~ years of experience performing specialized and complex technical admissions and records duties that require knowledge of federal and state regulations. Work experience in all functional areas of admissions and records is preferred.

Education/Experience Equivalency:
Experience and/or education of the same kind, level or amount as required in the minimum qualifications may be substituted on a year-for-year basis.

Licensure and/or Certification:
~~None.~~ Must successfully pass the Athletic Eligibility Compliance Exam within two months of hire.

WORKING ENVIRONMENT AND PHYSICAL DEMANDS

Disclosure:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Normal Office Environment:
While performing the duties of this job, the employee is regularly required to sit, use hands to keyboard, type, or handle materials, and talk and/or hear. The employee is occasionally required to lift, carry, push, or pull up to 25 pounds. The employee is occasionally required to stand and walk. While performing the duties of this job, the noise level in the work environment is usually quiet.

CLASS DETAIL

Job Family:	Student Services (Non-Classroom)
FLSA Status:	Non-exempt
Personnel Commission Approval Date:	03/12/1986~~11/16/06~~
Class History:	Admissions and Records Coordinator; Admissions and Records Evening Coordinator; Student Services Senior Specialist – Admissions and Records; Senior Student Services Specialist-Admissions & Records
Revision Date(s):	11/16/06, 04/16/08, 08/21/~~20~~13, 02/15/17, 03/15/17, 06/19/19, 05/20/26

Classification Description Revisions and Salary Reallocation:
Senior Enrollment Services Specialist Classification
(Attachment 3)

From: DAMMER, MICHAEL
To: PENATE, YESENIA
Cc: ORDAZ, CINDY; LONG, CAROL
Subject: Appeal of Result of Classification and Salary Review Process
Date: Monday, July 13, 2026 1:46:11 PM

Hello Yesenia,

I would like to submit my appeal regarding the review of the classification and salary review process, here is my statement:

I appreciate the time and effort that Personnel Commission staff devoted to conducting this review. However, I believe the methodology used to determine the salary recommendation for the Senior Enrollment Services Specialist classification is fundamentally inconsistent with the stated purpose of a classification and compensation study. The response to the original concerns explains that because sufficient market data could not be identified for the Senior Enrollment Services Specialist classification, the recommendation was based on maintaining the historical internal relationship between the Specialist and Senior Specialist classifications. Specifically, the recommendation states that Senior Specialist classifications are "consistently allocated two salary ranges above the corresponding Specialist classification," and that maintaining this relationship was the basis for the recommendation. This rationale is precisely what I believe should not govern the outcome of a compensation study. The purpose of a classification and salary review is to evaluate the work currently being performed and determine whether the existing classification and compensation accurately reflect the scope, complexity, responsibility, and value of that work. If historical internal relationships are allowed to control the outcome whenever market comparisons are difficult, then the review process cannot effectively recognize positions that have evolved beyond their historical expectations. In effect, my compensation becomes permanently tied to the duties performed by the Enrollment Services Specialist classification rather than the duties assigned to the Senior Enrollment Services Specialist position. Regardless of how much the responsibilities of my position expand, I will remain limited to a predetermined two-range differential so long as the Specialist classification does not experience comparable changes. This creates a structural limitation that prevents the Senior classification from ever being evaluated on its own merits.

Additionally, the inability to identify a comparable position among the surveyed community colleges should not be interpreted as justification for relying solely on historical internal alignment. Instead, it should be viewed as evidence that the scope of responsibilities assigned to the Senior Enrollment Services Specialist position at Santa Monica College may exceed what is typically expected of similarly titled positions elsewhere. If the Personnel Commission could not identify another position that performs the breadth or complexity of work assigned to this classification, that fact suggests the position may be unique, not that it should default to a historical salary relationship. Compensation should follow the work being performed, not the historical relationship between classifications. While internal equity is an important consideration, it should not override the fundamental principle that employees should be compensated based on the actual scope and complexity of their assigned responsibilities.

I respectfully request that the Personnel Commission reconsider the recommendation for the Senior Enrollment Services Specialist classification using a methodology that evaluates the position independently based on its current duties and responsibilities, rather than relying primarily on historical internal salary relationships. If the position is truly unique and lacks a direct market comparator, that should warrant a more thorough evaluation of the work itself—not an assumption that its compensation must remain fixed relative to another classification whose duties are substantially different. Thank you for your consideration of this appeal.

Yesenia, can you please confirm receipt and provide clarification on the timeline for this appeal review? Please let me know if you need anything else from me as well.

Michael Dammer
Senior Enrollment Services Specialist
Santa Monica College, Admissions & Records
Phone (O) : 310-434-3704 Fax: 310-434-3645

Classification Description Revisions and Salary Reallocation:
Senior Enrollment Services Specialist Classification
(Attachment 4)

Outlook

Enrollment Services Specialist - Response to Administrative Review

From LONG_CAROL <Long_Carol@smc.edu>
Date Mon 7/13/2026 1:15 PM
To NEVAREZ_ALMA <NEVAREZ_ALMA@smc.edu>; DAMMER_MICHAEL <DAMMER_MICHAEL@smc.edu>; SHIBATA_GEORGANNE <SHIBATA_GEORGANNE@smc.edu>; DAVIS-LUDLOW_ELOISA <Davis-Ludlow_Eloisa@smc.edu>; GIPSON_ERIN <GIPSON_ERIN@smc.edu>
Cc ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; GURJIAN_AMY <GURJIAN_AMY@smc.edu>; AVICHOUSER_JULIA <AVICHOUSER_JULIA@smc.edu>; PENATE_YESENIA <PENATE_YESENIA@smc.edu>

Good Afternoon,

I have reviewed the concerns you raised regarding the recent salary study for the Enrollment Services Specialist and Senior Enrollment Services Specialist classifications and appreciate the opportunity to respond.

The concerns presented for review were:

- Not all current Enrollment Services Specialists attended the study orientation or had the opportunity to complete a Position Description Questionnaire (PDQ).
- Most Specialist classifications within Student Services are allocated to Salary Range 34 or higher, while the recommended salary allocation for Enrollment Services Specialist is only Range 32.

Position Description Questionnaires

Invitations to the study orientation were sent to Enrollment Services Specialists on July 14, 2025. All current incumbents at that time were invited to participate, with the exception of one employee who was not hired into the classification until November 3, 2025.

The original deadline for submitting PDQs was August 6, 2025, and it was subsequently extended to August 15, 2025. One incumbent who had been invited to participate was on leave during the study period and therefore was unable to attend the orientation. To ensure that employee had an opportunity to participate, Personnel Commission staff recently provided an additional two-week period for submission of a PDQ.

Based on this review, I found that all eligible incumbents were provided an opportunity to participate in the study.

Salary Recommendation

The recommended salary reallocation for Enrollment Services Specialist is from Salary Range 30 to Salary Range 32. This recommendation was developed using the Personnel Commission's established salary review methodology.

Salary studies begin with a comprehensive survey of 15 comparable agencies to evaluate current market compensation. Consistent with our internal guidelines, Personnel Commission staff seek to recommend salary allocations that place Santa Monica College at approximately the 70th percentile of the market.

The survey found that the current salary for Enrollment Services Specialist was positioned at approximately the 40th percentile, meaning that 60% of comparable agencies paid a higher salary for similar work. Reallocating the classification to Salary Range 32 would place the position at approximately the 81st percentile of the market, meeting and exceeding the Commission's established compensation objective.

For the Senior Enrollment Services Specialist classification, sufficient market data was not available to apply the same percentile methodology. In accordance with our established practice, Personnel Commission staff instead relied on internal alignment between related classifications. Senior Specialist classifications at Santa Monica College are consistently allocated two salary ranges above the corresponding Specialist classification. The recommendation to place the Senior Enrollment Services Specialist at Salary Range 34 maintains that established relationship.

Conclusion

After reviewing the concerns raised, I found that Personnel Commission staff followed the established procedures and evaluation criteria used for all salary studies. The recommendations are consistent with our internal salary review guidelines and were developed using the same methodology applied to other classifications.

Accordingly, I have not identified a basis to modify the original recommendation. The proposed salary reallocations will remain at Salary Range 32 for Enrollment Services Specialist and Salary Range 34 for Senior Enrollment Services Specialist. Recommendations for Enrollment Services Specialist will be presented to the Personnel Commission for consideration at its next regular meeting in August.

If you would like to discuss this decision or the salary review methodology in greater detail, I would be happy to meet with you.

If you wish to appeal the results of the classification and salary review process, you may submit a written appeal to the Personnel Commissioners within five (5) calendar days of receipt of this email. Appeals may be emailed to Yesenia Penate at Penate_Yesenia@smc.edu or mailed to:

Santa Monica Community College District
Attn: Personnel Commissioners
1900 Pico Boulevard
Santa Monica, CA 90405

Please feel free to contact me if you have any questions.

Sincerely,

Carol Long
Director of the Personnel Commission
Santa Monica Community College
(310) 434-4762

Classification Description Revisions and Salary Reallocation:
Senior Enrollment Services Specialist Classification
(Attachment 5)

3.2.5 INTERPRETATION OF CLASSIFICATION DESCRIPTIONS

A. The classification descriptions and their various parts shall be interpreted according to the following rules:

1. The concept of the class and examples of duties are descriptive and illustrative only and not restrictive and exhaustive. They indicate the kinds of positions that should be allocated to the respective classes as determined by their duties, responsibilities, and qualification requirements, and do not prescribe what these details shall be in respect to any position. The use of a particular expression or illustration as to duties, responsibilities, qualification requirements, or other attributes is typical or descriptive of the class and does not exclude others not mentioned but of similar kind and/or quality as determined by the Personnel Commission.

2. The description for each classification is considered as a whole in determining the class to which any position shall be allocated, giving consideration not to isolated clauses, phrases, or words, apart from their context but to the general duties, responsibilities, specific tasks, and qualification requirements as affording a picture of the positions included in the class. A classification is deemed appropriate when it describes eighty (80) percent of the duties and responsibilities assigned to a position.

3. Each classification description is construed in its proper relationship to other descriptions, particularly those of classes in the same series, in such manner as to maintain a proper gradation and differentiation within the series in which the class is located.

4. The statement of minimum qualifications, when considered with other parts of the classification description, is to be used as a guide in the announcement and preparation of tests and in the evaluation of the qualifications of candidates seeking appointment to positions allocated to the class, but does not require a particular form or content of test or testing procedure.

5. The classification title shall always be used with the meaning set forth in the remainder of the description.

3.2.9 CLASSIFICATION SYSTEM MAINTENANCE

A. The Director of Classified Personnel shall review the duties and responsibilities of positions as necessary to determine their proper classification. All class descriptions shall be reviewed at least once every five years. Each year the Director of Classified Personnel shall prepare a schedule of anticipated review projects and present it for approval to the Personnel Commission. The Personnel Commission shall maintain a system of continuous classification review.

B. When conducting a review of class descriptions, the study process shall generally include the following steps:

1. An introductory meeting with incumbents and supervisors to explain the study procedure. For represented classifications, the applicable bargaining unit shall be invited to attend the introductory meeting.

2. Completion of Position Description Questionnaires by incumbents.

3. Review and approval of questionnaires by appropriate supervisors.

4. Audit of positions by the Personnel Commission staff.

5. Data review and salary data gathering by the Personnel Commission staff.

6. Presentation of findings and recommendations to supervisors, managers, senior staff, incumbents, and bargaining unit representatives, if applicable.

C. Following the conclusion of this process, the Director of Classified Personnel shall present final findings and recommendations to the Personnel Commission for action.

12.1.2 FACTORS IN SALARY RECOMMENDATIONS

A. The Director of the Personnel Commission shall prepare recommendations for the allocation of classes to salary ranges for approval by the Personnel Commission. These recommendations shall take into account the following factors:

1. The principle of like pay for substantially similar work within the classified service.
2. Appropriate differentials between related classes to reflect differences in duties and responsibilities, as established in the classification plan, and
3. Wages and salaries paid for similar work in comparable job classifications within other government agencies within a comparable market area.
4. Wages and salaries paid by private sector employers may be considered when there are insufficient comparable government data.
5. Such other information as the Personnel Commission may deem relevant.

12.1.4 SALARY RECOMMENDATIONS
(EDUCATION CODE SECTION 88087)

After making its findings, the Personnel Commission shall present salary recommendations to the Board for approval. The Board may approve, amend or reject the recommendation but not alter the percentage relationships among classes in the occupational family as established by the classification plan. No amendment shall be adopted until the Personnel Commission is first given a reasonable opportunity to comment on the effect the amendments will have on the principle of like pay for substantially similar work. No changes shall be adopted which disturb the percentage relationship among classes in the occupational family as established by the Personnel Commission.

Agenda Report Number	5
Subject	Classification Description Revisions and Salary Reallocation: Academic Records Evaluator Cyclical Review
Date	September 3, 2026
To	Members of the Personnel Commission
From	Carol Long, Director of the Personnel Commission, Julia Avichouser, Personnel Analyst and Tatiana Morrison, Personnel Technician

OVERVIEW

Following the completion of a classification description and salary review for the Academic Records Evaluator classification, results of the cyclical review were provided to incumbents and CSEA on April 27, 2026. The item was scheduled for the regular Personnel Commission meeting on May 20, 2026; however, at CSEA's request for an administrative review, the item was pulled prior to the meeting and a request for an administrative review by CSEA and the incumbents was submitted (Attachment 1)

On July 16, 2026, results of an administrative review were submitted to the incumbent and CSEA (Attachment 2). During the review process, the Director found no justification to change the original recommendation.

On July 21, 2026, the incumbent requested to present their concerns directly to the Personnel Commission during a public meeting. At the August 19, 2026 meeting, the Personnel Commission unanimously agreed to review both the Director’s recommendation and hear the employees' concerns at a special meeting to follow.

CONCERNS EXPRESSED BY EMPLOYEES

The Academic Records Evaluator expressed the following concern regarding the study:

- The initial recommended salary reallocation for Academic Records Evaluators involves a 7.5% increase, moving the classification from Classified Salary Range 33 to Range 36. Range 36 places the Academic Records Evaluators at the 69th percentile of the market comparables, rather than the 70th percentile target identified in the Personnel Commission’s salary review guidelines.
- Commission staff proposed changing the position title of the Senior Academic Records Evaluator to Academic Records Analyst. Any proposed title changes should apply to both classifications because both perform complete analytical work.

ANALYSIS OF CONCERNS

Salary Recommendations

According to internal salary review process guidelines, salary recommendations are based primarily on external market surveys. If insufficient market comparables are available, then pay will be recommended primarily by internal analysis.

Salary studies begin with a comprehensive survey of 15 comparable agencies to evaluate current market compensation. Per guidelines, staff aims to recommend a salary allocation at approximately the 70th percentile of the relevant market, subject to fiscal impact review. At Range 33, the Academic Records Evaluator classification was initially positioned at the 51st percentile of the market surveyed. Placement at Range 36 would move the classification to approximately the 69th percentile and provide a 7.5% salary increase.

Our guidelines state that salary recommendations will “aim to target base median salary at the 70th percentile, subject to fiscal impact review.” The 70th percentile is therefore a target used to guide recommendations, not a guarantee that each classification will be placed at exactly that percentile. Because salaries are assigned through pre-established ranges, an exact 70th percentile placement may not always be available. A placement at the 69th percentile is reasonably aligned with the 70th percentile target and is consistent with the methodology applied in other salary studies.

After considering the incumbents’ concerns and reviewing the methodology applied in the study and other similar studies, the Director determined that there is not a sufficient basis to modify the recommended salary allocation.

Job Title Revision

During the cyclical review study, discussions took place regarding a potential job title change. However, a job title alone does not determine salary placement. Salary recommendations are based on the duties, responsibilities, scope, complexity, and other classification factors associated with comparable positions at the 15 surveyed agencies, rather than the job title.

Because concerns remain regarding the proposed title change, staff recommend that no changes to the title be recommended by the Personnel Commission at this time. Instead, the issue should be addressed through further discussions with management and CSEA. Any revisions resulting from that process will be incorporated as appropriate.

RECOMMENDATION

Personnel Commission staff followed the established procedures and evaluation criteria consistently used for salary studies and job title reviews. The recommended placement at Range 36 is consistent with the Personnel Commission's salary review guidelines and with the methodology applied to other classifications. (Provisions of the Merit Rules applicable to this recommendation are set forth in Attachment 3.)

Following public comments from all interested persons, it is recommended that the Personnel Commission take one of the following actions:

1. Approve the proposed classification description revisions and salary reallocation for Academic Records Evaluator from Classified Employee Salary Schedule, Range 33, to Classified Employee Salary Schedule, Range 36;
2. Reject the recommendation of the Director of the Personnel Commission and request the Director modify the initial recommendation as directed.

In preparation for the September 3 Special Meeting of the Personnel Commission, the incumbent was invited to submit additional documents and provided the item featured in Attachment 4.

Disposition by the Commission	
Motion Made By	
Seconded By	
Ayes	
Nays	
Abstentions	
Amendments/Comments	

Classification Description Revisions and Salary Reallocation: Academic Records Evaluator (Attachment 1)

From: LONG_CAROL
To: MORRISON_TATIANA
Subject: FW: Academic Records Evaluator Classification Alignment – Summary and Considerations
Date: Wednesday, September 2, 2026 9:39:21 AM

From: ORDAZ_CINDY <Ordaz_Cindy@smc.edu>
Sent: Wednesday, May 20, 2026 10:05 AM
To: GURJIAN_AMY <GURJIAN_AMY@smc.edu>
Cc: ROMANO_MARTHA <ROMANO_MARTHA@smc.edu>; GREEN_KENNISHA <Green_Kennisha@smc.edu>; ROSAS_JONATHAN <ROSAS_JONATHAN@smc.edu>; LONG_CAROL <Long_Carol@smc.edu>
Subject: Re: Academic Records Evaluator Classification Alignment – Summary and Considerations

Hi Carol,
We would like an administrative review.

Best,
Cindy Ordaz

From: GURJIAN_AMY <GURJIAN_AMY@smc.edu>
Sent: Monday, April 27, 2026 1:52 PM
To: ORDAZ_CINDY <Ordaz_Cindy@smc.edu>
Cc: ROMANO_MARTHA <ROMANO_MARTHA@smc.edu>; GREEN_KENNISHA <Green_Kennisha@smc.edu>; ROSAS_JONATHAN <ROSAS_JONATHAN@smc.edu>; LONG_CAROL <Long_Carol@smc.edu>
Subject: RE: Academic Records Evaluator Classification Alignment – Summary and Considerations

Hi Cindy,

Thank you for sharing your concerns regarding the recent job description review and salary recommendations for the Academic Records classifications. Below are responses to the points raised to help clarify rationale for recommendations and support any further conversations that may be needed.

1. Request to retitle the base classification to Analyst instead of Evaluator
In reviewing market data, the title Analyst is typically used where the primary emphasis is on broader systems, data, reporting, or functional analysis responsibilities, rather than on the direct evaluation of individual student records. In Admissions & Records, analyst roles often have a systems-centered component that goes beyond records evaluation. Market practice on titling is not uniform otherwise. Comparable roles are titled Evaluator, Specialist, and Technician, depending on how institutions structure the work. Because of that variation, greater weight is placed on the primary purpose and overall class concept of the position rather than title conventions alone.

2. Concern regarding salary placement at Range 36
In practice, recommendations are often designed to place a classification close to the District's 70th percentile goal, though not necessarily at exactly the 70th percentile. Here, the fiscal impact team supported placement at approximately 69% of market. The recommendation is based on market data and fiscal considerations; the final decision rests with the District and may be negotiable.

3. Concern regarding misalignment within the series if the senior classification is retitled Analyst
We recently discussed retaining the current titles to preserve alignment within the series while clarifying the analytical and systems-related duties in the class descriptions. This would allow the work to be more accurately described without creating inconsistency through a partial title change within the series. In addition, the Department has raised other title ideas that have not yet been fully vetted and is open to further discussion.

4. Concern regarding the differential between the base and senior classifications
This issue is probably part of a broader discussion regarding the differential between specialist and senior specialist classifications generally, which has been raised previously and still needs to be discussed with the union. This concern is probably better addressed in that broader context.

If you would like a further review of the results with us, you may request an administrative review within 30 calendar days of this notice by emailing the Director of the Personnel Commission, Carol Long at long_carol@smc.edu. Thank you.

Amy Gurjian
Classification & Compensation Manager
Personnel Commission | Santa Monica College

From: ORDAZ_CINDY <Ordaz_Cindy@smc.edu>
Sent: Thursday, April 23, 2026 7:30 AM
To: GURJIAN_AMY <GURJIAN_AMY@smc.edu>; LONG_CAROL <Long_Carol@smc.edu>
Cc: ROMANO_MARTHA <ROMANO_MARTHA@smc.edu>; GREEN_KENNISHA <Green_Kennisha@smc.edu>; ROSAS_JONATHAN <ROSAS_JONATHAN@smc.edu>
Subject: Academic Records Evaluator Classification Alignment – Summary and Considerations

Hello,

Thank you for the time and effort dedicated to the review of the Academic Records Evaluator and Senior Academic Records Evaluator classifications. I appreciate the opportunity to provide feedback in advance of our upcoming discussion.

After reviewing the proposed revisions and accompanying salary analysis, I would like to highlight a few key considerations for the you review:

First, the classification description itself reflects a consistently analytical scope of work. Duties such as interpreting complex regulatory frameworks, making final determinations on graduation and transfer eligibility, troubleshooting system discrepancies, and identifying process improvements extend beyond technical evaluation and align more closely with analyst-level responsibilities.

Second, the proposed salary placement for Academic Records Evaluator at Range 36 appears to fall just below the District's stated goal of targeting positions at or above the 70th percentile. Based on the Commission's own methodology and recent precedent in other classification studies, this presents an opportunity to ensure consistency in how that standard is applied.

Third, the proposed retitle of the senior classification to Academic Records Analyst appropriately acknowledges the analytical nature of the work. However, retaining the base classification as "Evaluator" while it performs similar analytical functions creates a misalignment within the series.

Finally, the proposed differential between the classifications may not fully reflect the increased scope and complexity of the senior role, particularly in areas such as systems analysis, reporting, and cross-functional coordination.

To support the discussion, I have prepared a brief executive summary below outlining these points and potential options for alignment, which I am happy to share or walk through with the you in a follow-up meeting and I have attached in more detail, the feedback and analysis.

My goal in raising these points is to support a final outcome that is consistent, clearly aligned with the work being performed, and reflective of the District's established compensation framework.

Thank you again for your consideration. I look forward to the discussion. Please send me your availability to schedule a meeting.

Academic Records Evaluator & Analyst Classification Alignment – Executive Summary

Overview

The proposed revisions for Academic Records Evaluator and Senior Academic Records Evaluator (retitled to Academic Records Analyst) represent progress; however, key inconsistencies remain between:

- The actual duties described
- The classification titles
- The salary placement methodology

Key Findings

1. The Position Performs Analyst-Level Work

The classification description repeatedly identifies duties such as:

- Analysis and interpretation of regulatory frameworks
- Independent determination of graduation and transfer eligibility
- Systems troubleshooting and data integrity review
- Process improvement and operational analysis

These functions exceed technical evaluation and align with analyst-level responsibilities.

2. Salary Placement Does Not Meet District Standard

- Proposed Range 36 places the classification at approximately 69th percentile
- The District's stated goal is at or above the 70th percentile
- Recent Commission precedent (e.g., Accounting Specialist) confirms this standard is actively applied

Therefore, Range 36 does not meet the District's own benchmark

3. Internal Inconsistency in Classification Structure

- The Senior classification is retitled to "Analyst," acknowledging analytical scope
- The base classification retains "Evaluator," despite performing similar analytical functions

This creates misalignment within the same job series

4. Compression Between Levels Is Not Structurally Sound

- Proposed differential = ~5% (2 ranges)
- Industry norm = multi-range separation (4–7 ranges)

Current structure:

- Weakens promotional pathway
- Fails to reflect increased responsibility
- Creates internal equity concerns

Recommendations

Option A (Preferred): Series Alignment

- Academic Records Evaluator → *Academic Records Analyst I*
- Senior Academic Records Evaluator → *Academic Records Analyst II*
- Adjust salary ranges to reflect analytical scope

Option B (Alternative): Compensation Alignment

Increase Evaluator to Range 37 (minimum)

- Increase Senior to maintain appropriate differential (Range 39+)

Option C (If No Reclassification)

- Review and remove duties that exceed classification scope, including:
    - Systems analysis
    - Process improvement
    - Cross-functional project work

Conclusion

The current proposal acknowledges the analytical nature of the work but does not fully align:

- Classification title
- Compensation placement
- Internal structure

Alignment is necessary to ensure:

- Consistency with District policy
- Internal equity
- Accurate classification of duties

Sincerely,
Cindy Ordaz
CSEA Chapter 36 President
Santa Monica College

From: CHAMBERS_NICHOLAS <CHAMBERS_NICHOLAS@smc.edu>
Sent: Monday, July 20, 2026 11:54 AM
To: PENATE_YESENIA <PENATE_YESENIA@smc.edu>
Cc: ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; PANT_POONAM <PANT_POONAM@smc.edu>; RAMOS_DEANNA <RAMOS_DEANNA@smc.edu>; SOLIMAN_FEBE <SOLIMAN_FEBE@smc.edu>; STEVENSON_JR <STEVENSON_JR@smc.edu>; WARREN_CLARENCE <Warren_Clarence@smc.edu>; WILLIAMS_KEINAN <WILLIAMS_KEINAN@smc.edu>; LONG_CAROL <Long_Carol@smc.edu>; GURJIAN_AMY <GURJIAN_AMY@smc.edu>; AVICHOUSER_JULIA <AVICHOUSER_JULIA@smc.edu>
Subject: Appeal: Academic Records Evaluator Review Results

Dear Yesenia Penate,

Please see my attached written appeal of the Academic Records Evaluator classification and salary review results, to be presented to the Personnel Commission for consideration at the August 19, 2026 meeting.

Thank you,

Nick Chambers
Santa Monica College
Admissions & Records
(310) 434-4463

Dear Personnel Commissioners,

I respectfully appeal Personnel Commission staff's recommendation to reallocate the Academic Records Evaluator classification from Classified Salary Range 33 to Range 36.

Basis for Appeal

A. Application of the 70th Percentile Methodology

This appeal is based on the application of Personnel Commission's salary review methodology in this study. I respectfully request that the Personnel Commission reconsider the recommendation because the rationale applied in this study appears inconsistent with the rationale repeatedly used to justify salary recommendations in prior classification studies.

Personnel Commission's salary review guidelines state that salary recommendations will "aim to target base median salary at the 70th percentile."

The recommendation places Academic Records Evaluator at the 68.6th percentile of the surveyed market. I recognize that the Personnel Commission's guidelines state recommendations should "aim to target" the 70th percentile rather than require exact placement. My appeal does not challenge the Personnel Commission's discretion to exercise judgment in applying this guideline. Rather, it concerns the objective criteria used to determine when Personnel Commission recommends the higher salary range after concluding that the next lower range falls below the stated target.

While Custodian is one example where Personnel Commission recommended a range at approximately the 69th percentile, numerous other studies resulted in recommendations above the 70th percentile despite lower ranges being close to that target. The appeal is not based on one precedent but on the consistent application of methodology across multiple classification studies.

Personnel Commission has previously justified recommending the higher salary range where the next lower range fell below the stated target, including:

- **Lead Custodian (2025)**: Placement at the 93rd percentile was justified because one range lower would have placed the classification at the 64th percentile.
- **Accounting Specialist (2026)**: Placement at the 89th percentile was justified because one range lower would have placed the classification at the 66th percentile.
- **Instructional Designer (2022)**: Placement at the 100th percentile was justified because one range lower would have placed the classification at the 65th percentile.
- **Instructional Media Specialist (2026)**: Placement at the 77th percentile was justified because one range lower would have placed the classification at the 68th percentile.
- **Senior Grounds Equipment Operator (2023)**: Placement at the 76th percentile was justified because one range lower would have placed the classification at the 69th percentile.

In each of these studies, Personnel Commission concluded that the recommended range was justified because it met the goal of targeting compensation at or above the 70th percentile, while the next lower range did not. These studies demonstrate that Personnel Commission has exercised its discretion by recommending the higher salary range when the lower range fell below the stated target, even where the recommended range resulted in placement substantially above the 70th percentile.

The appeal therefore requests clarification regarding the objective criteria used to determine when Personnel Commission exercises that discretion. In this appeal, I respectfully request that the Personnel Commission identify the objective criteria that distinguish Academic Records Evaluator from these prior studies and explain why a different rationale was applied.

B. Consistency Between the Salary Recommendation and the Classification Review

A second basis for this appeal concerns the consistency between the salary recommendation and the documented classification review. During the classification review process, Personnel Commission staff circulated a written proposal to District stakeholders presenting two alternatives for this classification:

> Retitle the classification to Academic Records Analyst with placement at Range 37; or
> Retain the title Academic Records Evaluator with placement at Range 36.

The only documented distinction between the alternatives was the proposed title and corresponding salary range. However, the Director's response to my request for reconsideration states that salary recommendations are based on "the duties, responsibilities, scope, complexity, and other classification factors... rather than on job title alone."

Because the documented recommendation proposed different salary allocations without corresponding changes to the work performed, I respectfully request clarification regarding the objective classification or compensation factors that supported the different salary recommendations.

Request

I respectfully request that the Personnel Commission determine whether the recommendation is consistent with the salary review methodology and rationale applied in prior classification studies. I request that the Personnel Commission:

1. Identify the objective criteria that distinguish this study from the prior salary studies cited above and justify application of a different rationale; and
2. Clarify the objective classification or compensation factors that supported the documented alternatives recommending Range 37 as Academic Records Analyst and Range 36 as Academic Records Evaluator despite no corresponding change to the duties, responsibilities, scope, or complexity of the position.

If the Personnel Commission determines that no objective distinction exists, I respectfully request that Academic Records Evaluator be reallocated to Classified Salary Range 37.

Sincerely,

Nicholas Chambers
Senior Academic Records Evaluator
Santa Monica College

Classification Description Revisions and Salary Reallocation: Academic Records Evaluator (Attachment 2)

Outlook

Administrative Review for Academic Records Evaluators

From LONG_CAROL <Long_Carol@smc.edu>
Date Thu 7/16/2026 2:04 PM
To PANT_POONAM <PANT_POONAM@smc.edu>; RAMOS_DEANNA <RAMOS_DEANNA@smc.edu>; SOLIMAN_FEBE <SOLIMAN_FEBE@smc.edu>; STEVENSON_JR <STEVENSON_JR@smc.edu>; WARREN_CLARENCE <Warren_Clarence@smc.edu>; WILLIAMS_KEINAN <WILLIAMS_KEINAN@smc.edu>
Cc CHAMBERS_NICHOLAS <CHAMBERS_NICHOLAS@smc.edu>; ORDAZ_CINDY <Ordaz_Cindy@smc.edu>; PENATE_YESENIA <PENATE_YESENIA@smc.edu>; GURJIAN_AMY <GURJIAN_AMY@smc.edu>; AVICHOUSER_JULIA <AVICHOUSER_JULIA@smc.edu>

1 attachment (125 KB)
Classification Revisions.pdf;

Good Afternoon,

I have reviewed your concerns regarding the recent salary study for the Academic Records Evaluator classification, and I appreciate the opportunity to respond. Proposed classification revisions are attached.

The concerns presented for review were as follows:
- The proposed three-range increase would place the classification at approximately the 69th percentile of the surveyed market, rather than the 70th-percentile target identified in the Personnel Commission's salary review guidelines.
- Any proposed title changes for either the Senior Academic Records Evaluator or the Academic Records Evaluator should apply to both classifications because both classifications perform complex analytical work.

Salary recommendation

The initial recommended salary reallocation for Academic Records Evaluator is 7.5%, moving the classification from Classified Salary Range 33 to Range 36. This recommendation was developed using established salary review methodology, which is intended to be applied consistently across classifications.

Salary studies begin with a survey of 15 comparable agencies to evaluate compensation for positions performing substantially similar work. Under internal guidelines, staff aim to recommend a salary allocation at approximately the 70th percentile of the relevant market, subject to fiscal impact review and placement within the District's established salary-range structure. At Range 33, the Academic Records Evaluator classification is positioned at approximately the 51st percentile of the surveyed market. Placement at Range 36 would move the classification to approximately the 69th percentile and provide a 7.5% salary increase.

Our guidelines state that salary recommendations will "aim to target base median salary at the 70th percentile, subject to fiscal impact review." The 70th percentile is therefore a target used to guide recommendations, not a guarantee that each classification will be placed at exactly that percentile. Because salaries are assigned through pre-established ranges, an exact 70th-percentile placement may not always be available. A placement at the 69th percentile is reasonably aligned with the approximately 70th-percentile target and is consistent with the methodology applied in other salary studies. For example, the 2025 salary recommendation for the Custodian classification also provided a 7.5% increase and resulted in placement at approximately the 69th percentile following fiscal impact review.

After considering your concerns and reviewing the methodology applied in the study and other similar studies, I have determined that there is not a sufficient basis to modify the recommended salary allocation. The recommendation therefore remains a 7.5% increase, from Classified Salary Range 33 to Range 36.

Job title recommendation

Job titles may be reviewed as part of a cyclical classification study. A title change, however, does not independently determine salary placement. Salary recommendations are based on the duties, responsibilities, scope, complexity, and other classification factors associated with comparable positions at the 15 surveyed agencies, rather than on job title alone.

Because concerns remain regarding proposed title changes, we are recommending that the title issue proceed through the applicable negotiation process. Any revisions resulting from that process will be incorporated as appropriate.

Determination and next steps

Personnel Commission staff followed the established procedures and evaluation criteria used for salary studies and job title reviews. The recommended placement at Range 36 is consistent with the Personnel Commission's internal salary review guidelines, and with the methodology applied to other classifications.

Accordingly, I have not identified a basis to modify the original recommendation. The proposed salary allocation for Academic Records Evaluator will remain at Classified Salary Range 36.

The review of the Senior Academic Records Evaluator classification remains in progress. A separate notice regarding that classification is expected to be issued early next week.

These recommendations will be presented to the Personnel Commission for consideration at our next regular meeting on August 19, 2026.

Appeal rights

If you wish to appeal the results of the classification and salary review, you may submit a written appeal to the Personnel Commissioners within five calendar days after receipt of this notice. The appeal should identify the decision being challenged and the basis for the appeal.

Appeals may be emailed to Yesenia Penate at Penate_Yesenia@smc.edu or mailed to:

Santa Monica Community College District
Attn: Personnel Commissioners
1900 Pico Boulevard
Santa Monica, CA 90405

If you have questions regarding this determination, the salary review methodology, or the appeal process, please contact me.

Sincerely,

Carol Long
Director of the Personnel Commission
Santa Monica Community College
(310) 434-4762

Classification Description Revisions and Salary Reallocation: Academic Records Evaluator (Attachment 3)

3.2.5 INTERPRETATION OF CLASSIFICATION DESCRIPTIONS

A. The classification descriptions and their various parts shall be interpreted according to the following rules:

1. The concept of the class and examples of duties are descriptive and illustrative only and not restrictive and exhaustive. They indicate the kinds of positions that should be allocated to the respective classes as determined by their duties, responsibilities, and qualification requirements, and do not prescribe what these details shall be in respect to any position. The use of a particular expression or illustration as to duties, responsibilities, qualification requirements, or other attributes is typical or descriptive of the class and does not exclude others not mentioned but of similar kind and/or quality as determined by the Personnel Commission.

2. The description for each classification is considered as a whole in determining the class to which any position shall be allocated, giving consideration not to isolated clauses, phrases, or words, apart from their context but to the general duties, responsibilities, specific tasks, and qualification requirements as affording a picture of the positions included in the class. A classification is deemed appropriate when it describes eighty (80) percent of the duties and responsibilities assigned to a position.

3. Each classification description is construed in its proper relationship to other descriptions, particularly those of classes in the same series, in such manner as to maintain a proper gradation and differentiation within the series in which the class is located.

4. The statement of minimum qualifications, when considered with other parts of the classification description, is to be used as a guide in the announcement and preparation of tests and in the evaluation of the qualifications of candidates seeking appointment to positions allocated to the class, but does not require a particular form or content of test or testing procedure.

5. The classification title shall always be used with the meaning set forth in the remainder of the description.

3.2.9 CLASSIFICATION SYSTEM MAINTENANCE

A. The Director of Classified Personnel shall review the duties and responsibilities of positions as necessary to determine their proper classification. All class descriptions shall be reviewed at least once every five years. Each year the Director of Classified Personnel shall prepare a schedule of anticipated review projects and present it for approval to the Personnel Commission. The Personnel Commission shall maintain a system of continuous classification review.

B. When conducting a review of class descriptions, the study process shall generally include the following steps:

1. An introductory meeting with incumbents and supervisors to explain the study procedure. For represented classifications, the applicable bargaining unit shall be invited to attend the introductory meeting.

2. Completion of Position Description Questionnaires by incumbents.

3. Review and approval of questionnaires by appropriate supervisors.

4. Audit of positions by the Personnel Commission staff.

5. Data review and salary data gathering by the Personnel Commission staff.

6. Presentation of findings and recommendations to supervisors, managers, senior staff, incumbents, and bargaining unit representatives, if applicable.

C. Following the conclusion of this process, the Director of Classified Personnel shall present final findings and recommendations to the Personnel Commission for action.

12.1.2 FACTORS IN SALARY RECOMMENDATIONS

A. The Director of the Personnel Commission shall prepare recommendations for the allocation of classes to salary ranges for approval by the Personnel Commission. These recommendations shall take into account the following factors:

1. The principle of like pay for substantially similar work within the classified service.
2. Appropriate differentials between related classes to reflect differences in duties and responsibilities, as established in the classification plan, and
3. Wages and salaries paid for similar work in comparable job classifications within other government agencies within a comparable market area.
4. Wages and salaries paid by private sector employers may be considered when there are insufficient comparable government data.
5. Such other information as the Personnel Commission may deem relevant.

12.1.4 SALARY RECOMMENDATIONS
(EDUCATION CODE SECTION 88087)

After making its findings, the Personnel Commission shall present salary recommendations to the Board for approval. The Board may approve, amend or reject the recommendation but not alter the percentage relationships among classes in the occupational family as established by the classification plan. No amendment shall be adopted until the Personnel Commission is first given a reasonable opportunity to comment on the effect the amendments will have on the principle of like pay for substantially similar work. No changes shall be adopted which disturb the percentage relationship among classes in the occupational family as established by the Personnel Commission.

Classification Description Revisions and Salary Reallocation: Academic Records Evaluator (Attachment 4)

From: CHAMBERS NICHOLAS
To: MORRISON TATIANA
Cc: LONG CAROL; PENATE YESENIA; NEVAREZ ALMA; DAVIS-LUDLOW ELOISA; DAMMER MICHAEL; SHIBATA GEORGANNE; SOLIMAN FEBE; STEVENSON JR; GRIGORYAN LARISA; ORDAZ CINDY; Derek Eckstein
Subject: RE: Special Personnel Commission Meeting
Date: Tuesday, September 1, 2026 4:19:58 PM
Attachments: Academic Records Evaluator Appeal Brief.pdf

Hello Tatiana,

Thank you for the opportunity to submit supplemental materials. Please see the attached in reference to agenda item "Academic Records Evaluator."

Best regards,

Nick Chambers
Santa Monica College
Admissions & Records
(310) 434-4463

Personnel Commission

Appeal Brief: Salary Allocation of Academic Records Evaluator

Febe Soliman, Nicholas Chambers, DeAnna Ramos, Keinan Williams,
Poonam Pant, Clarence Warren, James Stevenson
Admissions and Records | Submitted 9/1/2026

Exhibits A through C are attached. Citations appear inline as (See Exhibit A).

I. BACKGROUND

Academic Records Evaluators submitted a Position Description Questionnaire (PDQ) in August 2025 requesting reclassification.

II. GROUNDS FOR ADMINISTRATIVE REVIEW

Mistake – The July 16 final review did not incorporate updated salary information for three comparison districts that was available by July 1. Applying the updated data (Exhibit C) changes Academic Records Evaluator Range 37 from the 82nd to the 75th percentile, while Range 36 remains at 69th percentile.

Abuse of Discretion – The recommendation appears to reflect an inconsistent exercise of discretion under the Commission's stated 70th-percentile methodology. While Range 36 places the classification at 68.6%, prior studies have selected a higher range when the next lower range fell below the 70th-percentile target. The updated market data (Exhibit B) places Range 37 at 75.1%, yet no objective distinction has been identified to explain why the same methodology warrants a different result here.

III. PROCEDURAL TIMELINE

August 5, 2025 — PDQ signed by incumbents.
September 19, 2025 — Immediate supervisor signed PDQ.
September 19, 2025 — Vice President signed PDQ (See Exhibit A).
September 19, 2025 — Personnel Commission formally accepted the PDQ (See Exhibit A).
March 5, 2026 – Recommendations provided to Association, not with incumbents.
April 14, 2026 – Met with Association to review recommendations.
April 22, 2026 – Feedback and request meet with PC to request administrative review provided to Association.
June 8, 2026 — Met with the Personnel Commission team to voice concerns about the reclassification outcome: title structure, salary placement/70th-percentile rationale, internal compression, analytical duty share, comparables methodology, and duty evolution.
June 11, 2026 — Follow-up letter to Director Carol Long confirming the six areas the Commission agreed to review.
June 23, 2026 — Follow-up letter to Director Long requesting a status update on the review.
July 7, 2026 — Follow-up letter to Director Long requesting a status update on the review.
July 15, 2026 — Director Long replied that she was working on finalizing her recommendation.
July 16, 2026 — Received an administrative review addressing salary recommendation and job title only.
July 21, 2026 — Wrote an appeal to be presented at the August 18, 2026 Personnel Commission meeting.

IV. FINDINGS

Finding 1: Application of the 70th Percentile Methodology

Personnel Commission's salary review guidelines state that salary recommendations will "aim to target base median salary at the 70th percentile."

The recommendation places Academic Records Evaluator at the 68.6th percentile of the surveyed market.

While Custodian is one example where Personnel Commission recommended a range at approximately the 69th percentile, numerous other studies resulted in recommendations above the 70th percentile despite lower ranges being close to that target.

Personnel Commission has previously justified recommending the higher salary range where the next lower range fell below the stated target, including:

- **Lead Custodian (2025)**: Placement at the 93rd percentile was justified because one range lower would have placed the classification at the 64th percentile.
- **Accounting Specialist (2026)**: Placement at the 89th percentile was justified because one range lower would have placed the classification at the 66th percentile.
- **Instructional Designer (2022)**: Placement at the 100th percentile was justified because one range lower would have placed the classification at the 65th percentile.
- **Instructional Media Specialist (2026)**: Placement at the 77th percentile was justified because one range lower would have placed the classification at the 68th percentile.
- **Senior Grounds Equipment Operator (2023)**: Placement at the 76th percentile was justified because one range lower would have placed the classification at the 69th percentile.
- **Payroll Manager (August 19, 2026)**: Placement at the 74th percentile was justified because one range lower would have placed the classification at the 69th percentile.

Finding 2: Consistency Between the Salary Recommendation and the Classification Review

During the classification review process, Personnel Commission staff circulated a written proposal to District stakeholders presenting two alternatives for this classification:

Retitle the classification to Academic Records Analyst with placement at Range 37; or
Retain the title Academic Records Evaluator with placement at Range 36.

The only documented distinction between the alternatives was the proposed title and corresponding salary range.

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V. ADDITIONAL EVIDENCE GENERATED AFTER THE DENIAL

The following records were generated after the final determination using data publicly available prior to final determination. They demonstrate that the comparison study data is outdated. Since the original study (Exhibit B), three comparison districts have allocated pay increases, and Range 37 is now at the 75th percentile, while Range 36 remains at 69 percent. Please see Exhibit C for an updated comparison study completed by Nicholas Chambers, Senior Academic Records Evaluator.

VI. PROCEDURAL ERRORS IN THE REVIEW

A. Comparison study was not updated with changes in comparison salary data

By the time data was presented to association stakeholder on March 5, 2026, one comparison district's salary data had become outdated. By the time administrative review was completed on July 16, 2026, two additional comparison districts' salary data had become outdated.

B. Salary allocation dependent on title or recommendations withheld

After requesting explanation why staff recommended two distinct salary allocations based on title, administrative review response stated:

> Job titles may be reviewed as part of a cyclical classification study. A title change, however, does not independently determine salary placement. Salary recommendations are based on the duties, responsibilities, scope, complexity, and other classification factors associated with comparable positions at the 15 surveyed agencies, rather than on job title alone.
>
> Because concerns remain regarding proposed title changes, we are recommending that the title issue proceed through the applicable negotiation process. Any revisions resulting from that process will be incorporated as appropriate.

Administrative review did not provide evidence of "duties, responsibilities, scope, complexity, and other classification factors associated with comparable positions at the 15 surveyed agencies" specific to Academic Records Analyst.

VII. RELIEF REQUESTED

Apply methodology consistently – Identify objective distinction between Academic Records Evaluator and classifications cited or respectfully consider Range 37 for Academic Records Evaluator's allocation after confirming the accuracy of the updated comparison study (Exhibit C).

Submitted by
Febe Soliman, Academic Records Evaluator, 09/01/2026
Nicholas Chambers, Senior Academic Records Evaluator, 09/01/2026
DeAnna Ramos, Academic Records Evaluator 9/1/2026
Keinan Williams, Academic Records Evaluator, 09/01/2026
Poonam Pant, Academic Records Evaluator, 09/01/2026
Clarence Warren, Academic Records Evaluator, 09/01/2026
James Stevenson, Academic Records Evaluator, 09/01/2026

EXHIBIT INDEX

The following exhibits are attached and referenced throughout this brief. Attach physical copies in the order listed.

Exhibit	Description	Date
Exhibit A	Signed Position Description Questionnaire (PDQ)	September 19, 2019
Exhibit B	Personnel Commission's Comparison Study	March 5, 2026
Exhibit C	Comparison Study After Comparison Salaries Increased	July 1, 2026

Note: Email exhibits may be printed from originating email accounts or exported as PDFs. The PDQ (Exhibit A) was submitted via a digital signature platform — the audit trail is available from the Personnel Commission's records.

Exhibit A

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Name Febe Soliman	Classification Title Academic Records Evaluator
Department Admissions and Records	Physical Location SSC
Years & Months in Current Position Three Years and 4 months	Supervisor Name & Position Title Jose G. Hernandez, Admissions and Records Supervisor

Job Summary
Please provide a brief descriptive statement that summarizes what you do. You will be asked for additional details in the following sections. Please do NOT copy your job description but provide an accurate depiction of the scope of your work.

Academic Records Evaluators analyze, evaluate, and interpret complex student academic records — including domestic, international, vocational, and nontraditional transcripts — to determine eligibility for degrees, certificates, and transfer articulation. Evaluators research and apply college policies, state and federal regulations, and articulation agreements to interpret coursework and assign appropriate credit to determine progression and completion of degree, certificate and certification requirements. The role involves maintaining and updating records in student-information systems and degree-audit software, preparing lists of graduates and diplomas, posting course substitutions and transfer credit, and providing clear

Critical Job Duties
Please list your assigned duties. Provide a realistic picture of how your time is distributed across an average week, or a year if your work is seasonal. List your major job responsibilities in descending order of importance. In the left-hand column, write the approximate percentage of time you spend on each one. The total percentage should equal 100%, and do not list job responsibilities that take up less than 1% of your time. In the right-hand column, enter how often you perform those duties (daily, weekly, monthly, annually). **Example Below:**

% Of Time	Duty	Frequency
10	**Prepare presentations and promotional materials for outreach events.**	**Weekly**

% Of Time	Duty	Frequency
35%	Evaluate, interpret and analyze academic records and transcripts (including external transcripts) to determine eligibility for degrees, certificates and certifications. Compute	Daily
20%	Interpret and apply evolving college policies, state and federal regulations (e.g., California Education Code, Title 5), along with articulation agreements, to determine	Daily
15%	Initiate, process and post approved course substitutions, credit for prior learning (including transfer credit, AP credit/IB/CLEP scores), military credit, and exclusion of	Weekly
15%	Utilize student information systems (ASSIST, META, C-ID, TMC Templates, TES, E-verify, UC Doorways, etc.), degree audit programs, transcript capture technology and course	Daily
10%	Advise and collaborate with students, faculty and staff on complex evaluation, issues, decisions and degree requirements. Communicate with other institutions and District	Weekly
5%	Prepare and maintain lists of commencement participants, print diplomas and conducting/leading commencement webinar, leading various areas of graduation and	Annually/Seasonally

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Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Knowledge, Skills and Abilities

What knowledge, skills and abilities are minimally required to perform your job duties? (Example: State or Federal Laws, Customer service, Collaboration.)

1.
2.
3.
4.
5.

1. Knowledge of regulations and policies: District and other colleges' policies on admission, enrollment, graduation and certificate requirements; California Education Code and Title 5; FERPA; Cal-GETC Standards; state and federal laws governing community college enrollment and certification. Applies policies to prepare and deliver transferability in various formats, ensuring compliance to institutions' individual requirements.

2. Regulation interpretation: Proficiency in interpreting, applying and explaining administrative regulations, transfer requirements and articulation agreements

Equipment

List the types of machines or equipment you are required to use at work. How often do you use these? Place an "X" in the box that applies.

Type of Machine/Equipment	**Occasional** Less than once per week	**Frequently** Once per week to once per day	**Constant** Every day, most of the day
[illegible]			X
Transcript capture and document imaging technology. Printers, scanners and diploma printers.		X	
Telephone/email communications equipment.			X

Education

Write the highest level of education you believe is required to satisfactorily perform your duties: Bachelor's degree or four years of college level coursework (or equivalent).

Field of study or Major/Minor: Not restricted; coursework in fields such as education, business or a related discipline is beneficial.

Licensing/Certifications

Are license, registration, certificate, or professional affiliation required to perform your job responsibilities? ☐ Yes ☒ No

If Yes, please list:

Experience

List the type of work experience and number of years you think an employee in your job should have to satisfactorily perform the duties of your job? (Example: Front desk reception - 6 months or 1 year.)

1. Four years of experience in a higher education setting performing technical admissions and records duties,
2. including evaluating student records and transcripts.
3.

Nature and Purpose of Contacts

Who do you interact with on a REGULAR basis and for what purpose? (Example: Meet with Budget Manager to go over discrepancies in yearly budget allocation.)

On a regular basis Academic Records Evaluators interact with:

Students – to explain evaluation results, degree requirements, and options for course substitutions or credit for prior learning.

Faculty, counselors and department chairs – to clarify program requirements, discuss course equivalencies and resolve complex evaluation issues.

Admissions and records colleagues and administrators – to coordinate assignment deadlines, processing of records, graduation lists and diploma printing.

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Decision Making
Describe the types of responsibilities you have for making decisions to do your job properly. What types of decisions are you allowed to make on your own? Give specific examples.

Determine eligibility for graduation and certificates; interpret regulations and articulation agreements; assign credit for prior learning and evaluate course substitutions. Decide when transcript information is sufficient and how to compute units and GPA, and recommend corrective actions for errors in student records. Interpret and apply complex, contradictory rules (e.g., Title 5 vs local catalog precedence), determine petition outcomes, and resolve SIS

What types of decisions do you refer to your supervisor? Give specific examples.

Personnel related decisions (e.g., hiring or discipline) which are outside my scope. Issues that fall outside of standard procedures or require cross-departmental coordination.

Problem Solving
What types of problems are you expected to solve on your own?

Resolving discrepancies in transcripts; determining course equivalencies and conversions (e.g., quarter to semester units); correcting errors in student records (e.g., misapplied rules, misaligned course data); addressing missing or discrepant information on transcripts; advising students on evaluation results and options.

What problems do you refer to your supervisor? Give specific examples.

Appeals that challenge established policies; problems with significant financial or legal implications; matters requiring approval beyond my authority.

Supervision Received/Exercised: Mark your response with an "X".

Supervision Received	**Rarely** Less than once per month	**Occasionally** Less than once per week	**Frequently** Once per week to once per day	**Constantly** More than once per day
How often is your work checked?	X			
How often do you receive detailed instructions?	X			
How often do you perform routine assignments alone?				X
How often do you plan and arrange your own work?				X

Supervision Exercised	**Yes**	**No**
Do you complete a performance evaluation for a classified employee?		X
Do you make recommendations on disciplinary actions for classified employee(s)?		X
Do you make hiring and firing recommendations for classified employees?		X

List the job titles and the number of employees you supervise.

Academic Records Evaluators do not directly supervise staff; however, they may provide specialized knowledge and guidance to Student Services Assistants or clerks.

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Coordination Responsibilities
How much are you involved in coordinating, scheduling, and checking the work of other employees? Do you train, coach others, or provide directions in carrying out a project?

List the job titles and the number of people you coordinate in this manner.
Not Applicable

Work Environment How often are you exposed to / or work under the conditions listed below? Mark all those that apply with an "X".

Working Condition	**Occasionally** Less than once per week	**Frequently** Once per week to once per day	**Constantly** More than once per day
Sitting			X
Standing	X		
Walking	X		
Reaching	X		
Lifting: <25 Pounds	X		
Bending	X		
Climbing	X		
Dust	X		
Odors and/or Fumes	X		
Outdoor Weather Conditions	X		
Offsite Assignments	X		
Irregular Work Hours	X		
Unusual Mental Stress/Pressure		X	
Other:			

Comments
Please share any additional comments, which may assist in understanding this job and how it functions within the organization.

The Academic Records Evaluator role requires a high degree of accuracy and confidentiality when handling student records. Staying current on everchanging regulations and articulation agreements is essential. Strong communication and customer service skills support positive interactions with a diverse population of students, staff and external partners. The role contributes directly to students' success by ensuring accurate evaluation and timely awarding of degrees and certificates.

The complexity of this role has evolved significantly in recent years with the increasing reliance on electronic transcript systems, the expansion of transfer pathways (ADTs, UC TAG, etc.), and frequent changes to state mandates and articulation agreements. The position now requires substantial judgment, policy literacy, and

Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Are you requesting a reclassification? Yes ☐ No ☒

Requests for reclassification reviews will be considered only when the duties assigned to your position have changed substantially and have evolved gradually over a period of two or more years of service. If you are requesting a reclassification, please provide a detailed explanation of how your current duties and responsibilities have changed significantly over time, including approximately when the higher-level duties were first assigned to you.

We are not requesting a reclassification of duties, but rather a title change to better reflect the nature of the work. At other institutions, similar roles are designated as 'Analyst,' which more accurately represents the responsibilities performed.

I have read the instructions and to the best of my knowledge, I believe the information presented here is accurate and complete.

Febe Soliman

Employee Signature

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Santa Monica Community College Personnel Commission
Position Description Questionnaire **PDQ**

Supervisor's Comments
Please read the employee's questionnaire and comments thoroughly and provide feedback. Limit your written comments to this page; please do not write on any other part of the questionnaire. If you feel that the employee's description is not accurate, use the spaces provided below to clarify or elaborate on the description. Do not make any statements or comments about the employee's work performance or competence.

What do you consider the most important duty of this job?

With Academic Records Evaluators, the most important duties are those that support student completion goals, which in turn lead to an increase in the Student-Centered funding formula. This is followed by regulatory compliance, including transfer requirements, and safeguarding the accuracy of student records.

What do you consider the most important qualifications of an employee in this job?

It is challenging to state the most essential qualification. To be successful, an Evalautor must have a blend of education, experience, and technical competencies to ensure the incumbent can accurately apply academic policies while supporting student success. Prior hands-on work with transcript evaluation, graduation review, or degree audit systems is helpful, along with familiarity with curriculum and transfer credit practices.

What part of this job do you feel requires the highest degree of knowledge, skill, or ability?

In my view, the one single most demanding part of the Academic Evalautor position would be the evaluation and application of academic policies to determine degree, certificate, and transfer eligibility. This requires a comprehensive understanding of the curriculum as it applies to program requirements, an understanding of transfer and articulation rules, and how institutional policies intersect with state regulations.

Do you agree with the employee's description of their work and its requirements? Use this space to add information or clarification to the employee's questionnaire.

I generally agree with the description of work listed in the PDQ. I disagree with the title change for the position at this level. An evaluator does not review large datasets or their underlying structures and impacts. They review and evaluate individual student outcomes on a case-by-case basis.

Immediate Supervisor/Manager:

Jose Hernandez

Appropriate Vice President:

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Exhibit B

Personnel Commission's Comparison Study

AGENCY	JOB TITLE	MIN	MAX	MEDIAN
Santa Monica College	Academic Records Evaluator	$5,739	$6,975	$6,357
Cerritos College	Records Evaluator	$5,692	$6,841	$6,266
El Camino College	Academic Records Evaluator	$6,157	$7,915	$7,036
Foothill De Anza CCD	Evaluation Specialist	$6,260	$8,384	$7,322
Long Beach City College	Graduation Evaluation Specialist	$5,407	$6,658	$6,033
Los Angeles CCD	Admissions & Records Evaluation Technician	$5,742	$7,113	$6,428
North Orange County CCD	Evaluator	$5,491	$6,617	$6,054
Riverside CCD	Academic Evaluations Specialist	$6,255	$7,615	$6,935
State Center CCD	Evaluator	$4,760	$5,854	$5,307
	Average	$5,720	$7,125	$6,423
	25th Percentile	$5,470	$6,648	$6,049
	50th Percentile	$5,717	$6,977	$6,347
	70th Percentile	$6,116	$7,565	$6,884
	80th Percentile	$6,216	$7,795	$6,996
	90th Percentile	$6,256	$8,056	$7,122
	SMC % RANK	56.20%	49.80%	50.80%
	SMC Difference From AVG	0.30%	-2.10%	-1.00%
	SMC Difference From MED	0.40%	0.00%	0.20%

	MIN	MAX	MEDIAN	Percent Rank
SMC Range 35	$6,026	$7,324	$6,675	64.1%
SMC Range 36	$6,170	$7,500	$6,835	68.6%
SMC Range 37	$6,327	$7,690	$7,009	81.8%
SMC Range38	$6,479	$7,875	$7,177	92.7%

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Exhibit C

Comparison Study After Comparison Salaries Increased

AGENCY	JOB TITLE	MIN	MAX	MEDIAN	Updated
Santa Monica College	Academic Records Evaluator	$5,739	$6,975	$6,357	
Cerritos College	Records Evaluator	$5,692	$6,841	$6,266	
El Camino College	Academic Records Evaluator	**$6,317**	**$8,121**	**$7,219**	**1/1/2026**
Foothill De Anza CCD	Evaluation Specialist	$6,260	$8,384	$7,322	
Long Beach City College	Graduation Evaluation Specialist	**$5,570**	**$6,857**	**$6,214**	**7/1/2026**
Los Angeles CCD	Admissions & Records Evaluation Technician	$5,742	$7,113	$6,428	
North Orange County CCD	Evaluator	**$5,607**	**$6,757**	**$6,182**	**7/1/2026**
Riverside CCD	Academic Evaluations Specialist	$6,255	$7,615	$6,935	
State Center CCD	Evaluator	$4,760	$5,854	$5,307	
	Average	$5,775	$7,193	$6,484	
	25th Percentile	$5,598	$6,820	$6,206	
	50th Percentile	$5,717	$6,985	$6,347	
	70th Percentile	$6,204	$7,565	$6,884	
	80th Percentile	$6,258	$7,918	$7,105	
	90th Percentile	$6,277	$8,200	$7,250	
	SMC % RANK	56.20%	49.40%	50.80%	
	SMC Difference From AVG	-0.60%	-3.10%	-1.90%	
	SMC Difference From MED	0.40%	-0.10%	0.20%	

				Percent Rank
SMC Range 35	$6,026	$7,324	$6,675	64.1%
SMC Range 36	$6,170	$7,500	$6,835	68.6%
SMC Range 37	$6,327	$7,690	$7,009	**75.1%**
SMC Range38	$6,479	$7,875	$7,177	**83.6%**

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III. CLOSED SESSION

A. Public Comment on Closed Session Items

Time: _____ p.m.

B. Public Employee Appointment/Discipline/Dismissal/Release

(Government Code §54957)

Time: _____ p.m.

IV. RECONVENE TO OPEN SESSION

Time: _____ p.m.

V. REPORT OF CLOSED SESSION ACTION(S) TAKEN

Time: _____ p.m.

VI. ADJOURNMENT

Disposition by the Commission	
Motion Made By	
Seconded By	
Ayes	
Nays	
Abstentions	
Amendments/Comments	

Day	Month	Day	Year	Time	Meeting Location
Wednesday	September	16	2026	12:00 PM	1900 Pico Blvd, Bus. 117
Wednesday	October	21	2026	12:00 PM	1900 Pico Blvd, Bus. 117
Wednesday	November	18	2026	12:00 PM	1900 Pico Blvd, Bus. 117
Wednesday	December	16	2026	12:00 PM	1900 Pico Blvd, Bus. 117
Wednesday	January	20	2027	12:00 PM	1900 Pico Blvd, Bus. 117
Wednesday	February	17	2027	12:00 PM	1900 Pico Blvd, Bus. 117
Wednesday	March	17	2027	12:00 PM	1900 Pico Blvd, Bus. 117
Wednesday	April	21	2027	12:00 PM	1900 Pico Blvd, Bus. 117
Wednesday	May	19	2027	12:00 PM	1900 Pico Blvd, Bus. 117
Wednesday	June	16	2027	12:00 PM	1900 Pico Blvd, Bus. 117

As required by law, the agenda for this Special Meeting of the Santa Monica College Personnel Commission was posted on the Official District Website no later than 24 hours prior to the date and time of this meeting.