

**UNRESTRICTED GENERAL FUND 01.0
2025-2026 REVENUE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL REVENUES	2025-2026 PROJECTED BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	120,000	77,025	112,025
02 TOTAL FEDERAL	120,000	77,025	112,025
STATE			
03 GENERAL APPORTIONMENT	89,454,316	41,372,883	89,940,785
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	25,006,322	12,503,162	25,006,322
05 COLA	-	-	-
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	69,994	69,994
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(69,994)	(69,994)
08 HOMEOWNERS EXEMPT	83,931	12,151	83,900
09 STATE LOTTERY REVENUE	3,965,912	1,673,962	3,588,036
10 MANDATED PROGRAM COSTS	647,167	647,167	647,167
11 CALOES-STATE WILDFIRE ASSISTANCE	-	2,026,000	2,026,000
12 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	6,805,191	-	6,805,191
13 OTHER STATE	6,754,144	1,878,608	6,803,950
14 TOTAL STATE	132,716,983	60,113,933	134,901,351
LOCAL			
15 PROP TAX SHIFT (ERAF)	9,437,820	457,821	11,692,236
16 SECURED TAX	24,721,347	9,380,962	22,478,279
17 SUPPLEMENTAL TAXES	508,234	163,627	457,411
18 UNSECURED TAX	718,469	676,067	718,000
19 PRIOR YRS TAXES	731,563	746,882	746,882
20 PROPERTY TAX - RDA PASS THRU	2,550,753	-	2,537,435
21 PROPERTY TAX - RDA RESIDUAL	4,682,849	-	4,720,823
22 RENTS	153,300	79,921	179,200
23 INTEREST	1,606,700	432,672	1,339,000
24 ENROLLMENT FEES	11,066,044	7,139,538	10,569,646
25 UPPER DIVISION FEES	62,580	38,976	68,628
26 STUDENT RECORDS	7,100	4,792	6,700
27 NON-RESIDENT TUITION/INTENSIVE ESL	27,981,784	17,645,684	27,693,658
28 FEE BASED INSTRUCTION	1,976,866	1,160,716	2,228,402
29 OTHER STUDENT FEES & CHARGES	65,200	34,808	62,200
30 F1 APPLICATION FEES	177,600	65,720	169,600
31 OTHER LOCAL	3,340,775	1,505,074	3,373,798
32 STUDENT BENEFITS FEE	1,146,000	683,199	1,094,500
33 DONATION	-	-	1,000,000
34 PARKING FINES	60,800	41,364	60,800
35 TOTAL LOCAL	90,995,784	40,257,823	91,197,198
36 TOTAL REVENUE	223,832,767	100,448,781	226,210,574
37 TRANSFER IN - RECOVERY BLOCK GRANT	896,324	805,632	805,632
38 TRANSFER IN - AUXILIARY	-	-	2,670,004
39 TRANSFER IN	239,771	33,311	284,456
40 SALE OF EQUIPMENT AND SUPPLIES	-	16	16
41 TOTAL OTHER FINANCING SOURCES	1,136,095	838,959	3,760,108
42 TOTAL REVENUE AND TRANSFERS	224,968,862	101,287,740	229,970,682

UNRESTRICTED GENERAL FUND 01.0
2025-2026 EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL EXPENDITURES	2025-2026 PROJECTED BUDGET
01 INSTRUCTION	36,606,613	14,550,557	36,520,314
02 ACADEMIC MANAGERS	7,073,237	3,088,620	6,962,993
03 NON-INSTRUCTION	9,005,997	3,261,164	9,331,378
04 HOURLY INSTRUCTION	34,113,229	17,378,627	34,554,888
05 HOURLY NON-INSTRUCTION	6,480,219	2,713,432	6,578,098
06 FEE BASED INSTRUCTION	660,826	342,251	901,169
07 VACANT POSITIONS	428,467	-	-
08 VACANCY SAVINGS	(282,788)	-	-
09 TOTAL ACADEMIC	94,085,800	41,334,651	94,848,840
10 CLASSIFIED REGULAR	32,465,976	13,103,847	31,944,710
11 CLASSIFIED MANAGERS	7,425,720	3,296,671	7,626,010
12 CLASS REG INSTRUCTION	4,304,881	1,732,176	4,317,564
13 CLASSIFIED HOURLY	1,340,866	542,402	1,415,185
14 CLASS HRLY INSTRUCTION	487,080	179,781	498,769
15 VACANT POSITIONS	780,133	-	901,547
16 VACANCY SAVINGS	(514,888)	-	(743,776)
17 TOTAL CLASSIFIED	46,289,768	18,854,877	45,960,009
18 STRS	14,110,063	5,974,671	14,192,548
19 STATE ON-BEHALF PENSION CONTRIB TO STRS	6,805,191	-	6,805,191
20 PERS	13,672,564	5,740,290	13,593,916
21 OASDI/MEDICARE	5,104,891	2,157,370	5,095,148
22 H/W	23,499,143	7,320,571	23,359,548
23 RETIREES' H/W	6,670,137	3,958,946	7,224,380
24 SUI	153,592	67,949	153,815
25 WORKERS' COMPENSATION	2,719,217	1,124,738	2,719,217
26 ALTERNATIVE RETIREMENT	651,651	252,583	662,753
27 BENEFITS RELATED TO FEE BASED INSTRUCTION	112,750	64,422	177,476
28 BENEFITS RELATED TO VACANT POSITIONS	447,182	-	333,572
29 BENEFITS RELATED TO VACANCY SAVINGS	(295,140)	-	(275,197)
30 TOTAL BENEFITS	73,651,241	26,661,540	74,042,367
31 SUPPLIES	793,017	327,457	817,017
32 TOTAL SUPPLIES	793,017	327,457	817,017
33 CONTRACTS/SERVICES	10,746,956	4,591,758	10,910,071
34 INSURANCE	2,451,100	1,996,018	2,451,100
35 UTILITIES	6,732,811	2,810,550	6,387,811
36 TOTAL SERVICES	19,930,867	9,398,326	19,748,982
37 EQUIPMENT	17,393	42,831	42,831
38 TOTAL CAPITAL	17,393	42,831	42,831
39 TOTAL EXPENDITURES	234,768,086	96,619,682	235,460,046
40 OTHER OUTGO - TRANSFERS	246,765	69,626	246,765
41 OTHER OUTGO - STUDENT AID	40,000	25,500	40,000
42 TOTAL TRANSFERS/FINANCIAL AID	286,765	95,126	286,765
43 TOTAL EXPENDITURES & TRANSFERS	235,054,851	96,714,808	235,746,811

UNRESTRICTED GENERAL FUND 01.0
2025-2026 FUND BALANCE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL FUND BALANCE	2025-2026 PROJECTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	223,080,065	99,261,740	222,476,573
02 TOTAL EXPENDITURES AND TRANSFERS	234,056,564	96,230,024	234,324,593
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	1,655,782	-	1,235,119
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,092,816)	-	(1,018,973)
05 OPERATING SURPLUS/(DEFICIT)	(11,539,465)	3,031,716	(12,064,166)
ONE-TIME ITEMS			
06 PRIOR YEAR APPORTIONMENT ADJ	-	-	-
07 TRANSFER FROM AUXILIARY	-	-	2,670,004
08 CALOES-STATE WILDFIRE FUND	-	2,026,000	2,026,000
09 DONATION FROM FOUNDATION	-	-	1,000,000
10 RECOVERY BLOCK GRANT	896,324	-	805,632
11 KCRW FDN REIMBURSEMENT FOR MAINTENANCE & OPERATION COST	992,473	-	992,473
12 COST OF ADDITIONAL CLASSES FUNDED BY FOUNDATION	-	-	(1,000,000)
13 SAVINGS FROM BANKING WINTER HOURS	-	-	487,676
14 ONE-TIME BUDGET AUGMENTATION	(435,321)	(484,784)	(693,748)
	-	-	-
15 OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(10,085,989)	4,572,932	(5,776,129)
16 BEGINNING BALANCE	23,529,795	23,529,795	23,529,795
17 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
18 CONTINGENCY RESERVE/ENDING FUND BALANCE	13,443,806	28,102,727	17,753,666
19 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	5.72%	29.06%	7.53%

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

**RESTRICTED GENERAL FUND 01.3
2025-2026 REVENUE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL REVENUES	2025-2026 PROJECTED BUDGET
FEDERAL			
01 FWS-FEDERAL WORK STUDY	750,000	94,554	750,000
02 PERKINS IV TITLE I-C	1,135,244	121,637	1,135,244
03 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	64,747	-	64,747
04 FEDERAL CARRYOVERS	1,402,149	353,176	1,303,769
05 OTHER FEDERAL	1,165,332	47,239	1,165,332
06 TOTAL FEDERAL	4,517,472	616,606	4,419,092
STATE			
07 LOTTERY	1,711,604	-	1,711,604
08 ADULT EDUCATION BLOCK GRANT	586,835	293,417	586,835
09 BASIC NEEDS CENTERS AND STAFFING SUPPORT	581,458	302,358	581,458
10 CALIFORNIA COLLEGE PROMISE GRANT	150,630	150,630	150,630
11 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD	454,372	236,273	454,372
12 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	82,858	43,086	82,858
13 COVID-19 RECOVERY BLOCK GRANT-STATE	6,968,620	6,968,620	6,968,620
14 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	3,026,907	1,573,991	3,026,907
15 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,383,675	719,511	1,383,675
16 EQUAL EMPLOYMENT OPPORTUNITY	130,137	-	130,137
17 FINANCIAL AID TECHNOLOGY-ONGOING	63,992	63,992	63,992
18 LGBTQ+ FUNDING	146,046	75,944	146,046
19 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	-	175,000	175,000
20 MENTAL HEALTH SERVICES	432,351	224,823	432,351
21 NEXTUP	762,991	396,755	762,991
22 NURSING EDUCATION PROGRAM SUPPORT	154,189	80,178	154,189
23 SFAA-STUDENT FINANCIAL AID ADMIN	937,252	487,371	937,252
24 STRONG WORKFORCE PROGRAM-LOCAL	-	573,668	1,103,208
25 STUDENT EQUITY AND ACHIEVEMENT	9,735,824	5,062,628	9,735,824
26 UNDOCUMENTED RESOURCES LIAISONS	141,917	73,797	141,917
27 VETERANS RESOURCE CENTER-ONGOING	114,434	59,506	114,434
28 CALOES-STATE WILDFIRE ASSISTANCE	-	-	2,810,000
29 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	907,390	-	907,390
30 STATE CARRYOVERS	12,761,558	11,947,681	12,761,558
31 OTHER STATE	2,640,851	988,656	2,640,851
32 TOTAL STATE	43,875,891	30,497,885	47,964,099
LOCAL			
33 COMMUNITY SERVICES	1,680,561	668,787	1,680,561
34 CONSOLIDATED CONTRACT ED-LOCAL	85,000	-	85,000
35 CONTRACT EDUCATION-DPSS CUSTOMER SERVICE TRAINING	70,000	-	70,000
36 HEALTH FEES	1,651,603	1,033,238	1,651,603
37 PARKING FEES	705,077	283,808	705,077
38 PICO PROMISE	230,586	115,293	230,586
39 DONATIONS-KCRW	3,976,503	1,672,371	3,760,431
40 LOCAL CARRYOVERS	1,393,796	1,505,533	1,615,238
41 OTHER LOCAL	5,232,815	3,022,066	5,282,815
42 TOTAL LOCAL	15,025,941	8,301,096	15,081,311
43 TOTAL REVENUES	63,419,304	39,415,587	67,464,502
TRANSFERS			
44 TRANSFER IN - AUXILIARY	-	-	300,000
45 TOTAL TRANSFERS	-	-	300,000
46 TOTAL REVENUE AND TRANSFERS	63,419,304	39,415,587	67,764,502

**RESTRICTED GENERAL FUND 01.3
2025-2026 EXPENDITURE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL EXPENDITURES	2025-2026 PROJECTED BUDGET
01 INSTRUCTION	121,198	77,527	121,198
02 MANAGEMENT	2,547,723	997,570	2,912,073
03 NON-INSTRUCTION	3,704,481	938,750	3,750,482
04 HOURLY INSTRUCTION	-	70,003	-
05 HOURLY NON-INSTRUCTION	7,780,589	2,913,406	7,798,839
06 TOTAL ACADEMIC	14,153,991	4,997,256	14,582,592
07 CLASSIFIED REGULAR	6,085,566	2,413,336	6,020,510
08 CLASSIFIED MANAGERS	565,215	232,081	502,279
09 CLASS REG INSTRUCTION	339,761	55,789	398,391
10 CLASSIFIED HOURLY	3,139,481	973,370	3,155,811
11 CLASS HRLY INSTRUCTION	362,972	45,378	362,972
12 TOTAL CLASSIFIED	10,492,995	3,719,954	10,439,963
13 BENEFITS HOLDING ACCOUNT	10,146,909	-	7,355,169
14 STRS	-	704,184	704,184
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16 PERS	-	790,881	790,881
17 OASDI/MEDICARE	-	318,430	318,430
18 H/W	-	940,537	940,537
19 SUI	-	-	-
20 WORKERS' COMP.	-	4,097	4,097
21 ALTERNATIVE RETIREMENT	-	158,160	158,160
22 SUPPLEMENTAL RETIREMENT PLAN	-	43,497	43,497
23 TOTAL BENEFITS	10,146,909	2,959,786	10,314,955
24 TOTAL SUPPLIES	1,767,750	595,126	1,909,159
25 CONTRACTS/SERVICES	17,314,236	5,365,946	20,910,795
26 INSURANCE	3,855,291	1,864,085	3,855,291
27 UTILITIES	101,000	16,934	101,000
28 TOTAL SERVICES	21,270,527	7,246,965	24,867,086
29 BLDG & SITES	105,000	-	105,000
30 EQUIPMENT/LEASE PURCHASE	2,967,057	666,976	3,082,188
31 TOTAL CAPITAL	3,072,057	666,976	3,187,188
32 TOTAL EXPENDITURES	60,904,229	20,186,063	65,300,943
33 OTHER OUTGO - RECOVERY BLOCK GRANT	949,470	853,586	853,586
34 OTHER OUTGO - STUDENT AID	1,348,823	203,171	1,348,506
35 OTHER OUTGO - TRANSFERS	213,006	27,815	257,691
36 TOTAL OTHER OUTGO	2,511,299	1,084,572	2,459,783
37 TOTAL EXPENDITURES & OTHER OUTGO	63,415,528	21,270,635	67,760,726

**RESTRICTED GENERAL FUND 01.3
2025-2026 FUND BALANCE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL FUND BALANCE	2025-2026 PROJECTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	63,419,304	39,415,587	67,764,502
02 TOTAL EXPENDITURES AND TRANSFERS	63,415,528	21,270,635	67,760,726
03 OPERATING SURPLUS/(DEFICIT)	3,776	18,144,952	3,776
04 BEGINNING BALANCE	14,779,827	14,779,827	14,779,827
05 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06 CONTINGENCY RESERVE/ENDING FUND BALANCE	14,783,603	32,924,779	14,783,603
07 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS	23.31%	154.79%	21.82%

**RESTRICTED GENERAL FUND 01.3
2025-2026 REVENUE BUDGET**

ACCOUNTS	2025-26 ADOPTED BUDGET	December 31, 2025 ACTUAL REVENUES	2025-26 PROJECTED BUDGET
FEDERAL CARRYOVER			
01 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	56,762	29,308	56,762
02 CCAMPIS-CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	161,435	63,055	63,055
03 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	1,085,117	244,850	1,085,117
04 NAVIGATING THE PATHWAY TO SUCCESS	2,427	-	2,427
05 NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	96,408	15,963	96,408
06 TOTAL FEDERAL CARRYOVER	1,402,149	353,176	1,303,769
FEDERAL CURRENT YEAR			
07 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	165,507	-	165,507
08 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIE	999,825	47,239	999,825
09 TOTAL FEDERAL CURRENT YEAR	1,165,332	47,239	1,165,332
10 GRAND TOTAL - FEDERAL	2,567,481	400,415	2,469,101
STATE - CARRYOVER			
11 BASIC NEEDS CENTERS AND STAFFING SUPPORT	585,421	585,421	585,421
12 BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	568,776	568,776	568,776
13 CALIFORNIA ADULT EDUCATION PROGRAM	243,606	243,605	243,606
14 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILDCARE	213,276	213,275	213,276
15 CLASSIFIED PROFESSIONAL DEVELOPMENT	85,899	85,898	85,899
16 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	7,204	7,204	7,204
17 COLLEGE CAREER ACCESS PATHWAYS ONE-TIME	239	239	239
18 COMMON COURSE NUMBERING	868,063	868,063	868,063
19 CULTURALLY RESPONSIVE PEDAGOGY & PRACTICES INNOVATIVE BEST PRAC	226,098	226,097	226,098
20 DDT METABOLITES-USC SEA SUBAWARD	5,712	4,840	5,712
21 EOPS-EXTENDED OPPORTUNITY PROG & SERV	64,292	64,291	64,292
22 EQUAL EMPLOYMENT OPPORTUNITY	427,461	427,461	427,461
23 EQUAL EMPLOYMENT OPPORTUNITY INNOVATIVE BEST PRACTICES - ONE-TIM	1,416	1,415	1,416
24 FINANCIAL AID TECHNOLOGY ONGOING	21,882	21,882	21,882
25 LGBTQ+ FUNDING	390,400	390,400	390,400
26 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY	545,466	545,466	545,466
27 LOCAL AND SYSTEMWIDE TECHNOLOGY AND DATA SECURITY - ONE-TIME	126,217	126,216	126,217
28 MENTAL HEALTH PROGRAM	146,627	146,626	146,627
29 NEXT-UP	1,459,362	1,459,362	1,459,362
30 NURSING EDUCATION PROGRAM SUPPORT	52,079	52,079	52,079
31 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	750,906	750,906	750,906
32 RETENTION AND ENROLLMENT (SB 85)	9,263	9,263	9,263
33 RISING SCHOLARS NETWORK PROGRAM	119,796	119,795	119,796
34 SFAA-STUDENT FINANCIAL AID ADMIN	86,598	86,598	86,598
35 SFAA-STUDENT FINANCIAL AID ADMIN-ONE-TIME	59,204	59,204	59,204
<i>TO BE CONTINUED</i>			

**RESTRICTED GENERAL FUND 01.3
2025-2026 REVENUE BUDGET**

ACCOUNTS	2025-26 ADOPTED BUDGET	December 31, 2025 ACTUAL REVENUES	2025-26 PROJECTED BUDGET
<i>CONTINUATION</i>			
36 STRONG WORKFORCE PROGRAM -LOCAL	1,014,365	1,014,365	1,014,365
37 STRONG WORKFORCE PROGRAM - REGIONAL	929,081	116,086	929,081
38 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	1,360,588	1,360,588	1,360,588
39 STUDENT TRANSFER ACHIEVEMENT - AB928	453,976	453,976	453,976
40 UMOJA CAMPUS PROGRAM	383,601	383,601	383,601
41 UNDOCUMENTED RESOURCES LIAISONS	99,457	99,457	99,457
42 VETERANS RESOURCE CENTER - ONGOING	331,368	331,368	331,368
43 ZERO TEXTBOOK COST PROGRAM - IMPLEMENTATION GRANT	71,860	71,860	71,860
44 ZERO TEXTBOOK COST PROGRAM - ACCELERATION GRANT	451,999	451,998	451,999
45 ZERO TEXTBOOK COST PROGRAM - ACCELERATION II AND IMPACT GRANT	600,000	600,000	600,000
46 TOTAL STATE CARRYOVER	12,761,558	11,947,681	12,761,558
STATE - CURRENT YEAR			
47 LOS ANGELES FIRE RECOVERY - STUDENT SUPPORT	900,000	-	900,000
48 MESA-MATH, ENGINEERING AND SCIENCE ACHIEVEMENT	410,656	298,656	410,656
49 RNI-REBUILDING NURSING INFRASTRUCTURE GRANT	1,150,000	690,000	1,150,000
50 RISING SCHOLARS NETWORK PROGRAM	180,195	-	180,195
51 TOTAL STATE CURRENT YEAR	2,640,851	988,656	2,640,851
52 GRAND TOTAL - STATE	15,402,409	12,936,337	15,402,409
LOCAL CARRYOVER			
53 AQUACULTURE CERTIFICATE PROGRAM	313,055	313,055	313,055
54 COMMUNITY CONNECT	5,000	5,000	5,000
55 EQUITY CENTERED BIOTECHNOLOGY WORKFORCE PROGRAM	619,910	619,909	619,910
56 GENERAL OPERATING SUPPORT	10,911	10,911	10,911
57 KCRW - CORPORATION FOR PUBLIC BROADCASTING	145,678	367,120	367,120
58 LAHSA--CERTIFICATE OF HOMELESS SERVICE WORK	237,936	128,232	237,936
59 SOAR-STRATEGIES FOR OPTIMAL AI RESILIENCE	61,306	61,306	61,306
60 TOTAL - LOCAL CARRYOVER	1,393,796	1,505,533	1,615,238
LOCAL-CURRENT YEAR			
61 F1 INSURANCE	3,846,471	2,669,185	3,846,471
62 SMC PERFORMING ARTS CENTER	1,264,994	331,530	1,264,994
63 SMC FOUNDATION CHILDCARE REIMBURSEMENT	-	-	50,000
64 SOAR-STRATEGIES FOR OPTIMAL AI RESILIENCE	121,350	21,351	121,350
65 TOTAL LOCAL-CURRENT YEAR	5,232,815	3,022,066	5,282,815
66 GRAND TOTAL - LOCAL	6,626,611	4,527,599	6,898,053

CAPITAL OUTLAY FUND 40.0
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE			
STATE			
01 STATE CARRYOVERS	3,260,969	3,260,968	3,260,969
02 STATE CAPITAL OUTLAY	3,000,000	2,861,130	3,000,000
03 TOTAL STATE	6,260,969	6,122,098	6,260,969
LOCAL			
04 INTEREST	761,015	151,182	761,015
05 NON-RESIDENT CAPITAL CHARGE	1,691,895	1,057,650	1,637,898
06 PROPERTY TAX - RDA PASS THRU	2,900,000	-	2,900,000
07 RENTS	392,403	24,272	392,403
08 TOTAL LOCAL	5,745,313	1,233,104	5,691,316
09 TRANSFERS			
10 TRANSFER IN - AUXILIARY	-	-	193,596
11 TOTAL TRANSFERS	-	-	193,596
12 TOTAL REVENUES	12,006,282	7,355,202	12,145,881
EXPENDITURES			
13 CLASSIFIED MANAGERS	641,464	267,277	871,789
14 BENEFITS	310,820	105,479	256,360
15 SUPPLIES	395,000	50,250	395,000
16 CONTRACT SERVICES	5,371,031	548,440	5,371,031
17 CAPITAL OUTLAY	19,069,789	3,118,525	19,033,523
18 TOTAL EXPENDITURES	25,788,104	4,089,971	25,927,703
19 OPERATING SURPLUS/(DEFICIT)	(13,781,822)	3,265,231	(13,781,822)
20 BEGINNING BALANCE	13,781,822	13,781,822	13,781,822
21 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
22 ENDING FUND BALANCE	-	17,047,053	-

**MEASURE AA FUND 42.4
2025-2026 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	219,000	48,807	219,000
03 TOTAL REVENUE	219,000	48,807	219,000
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	5,000	11,606	15,000
06 CAPITAL OUTLAY	5,556,276	49,452	5,546,276
07 TOTAL EXPENDITURES	5,561,276	61,058	5,561,276
08 OPERATING SURPLUS/(DEFICIT)	(5,342,276)	(12,251)	(5,342,276)
09 BEGINNING BALANCE	5,342,276	5,342,276	5,342,276
10 ENDING FUND BALANCE	-	5,330,025	-

**MEASURE V FUND 42.5
2025-2026 REVENUE AND EXPENDITURE BUDGET**

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	6,854,000	1,553,327	6,854,000
03 TOTAL REVENUE	6,854,000	1,553,327	6,854,000
EXPENDITURES			
04 SUPPLIES	400,000	9,794	400,000
05 CONTRACT SERVICES	1,350,000	1,058,250	1,350,000
06 CAPITAL OUTLAY	176,191,608	6,792,492	176,191,608
07 TOTAL EXPENDITURES	177,941,608	7,860,536	177,941,608
08 OPERATING SURPLUS/(DEFICIT)	(171,087,608)	(6,307,209)	(171,087,608)
09 BEGINNING BALANCE	171,087,608	171,087,608	171,087,608
ADJUSTMENT TO BEGINNING BALANCE	-	-	-
10 ENDING FUND BALANCE	-	164,780,399	-

STUDENT FINANCIAL AID FUND 74.0
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-26 ADOPTED BUDGET	December 31, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
REVENUE			
01 FEDERAL PELL AND SEOG GRANTS	42,894,024	19,431,310	42,894,024
02 FEDERAL DIRECT LOANS	8,250,000	2,913,990	8,250,000
03 CALIFORNIA CHAFEE GRANT	280,000	33,750	280,000
04 CAL GRANTS	5,077,500	1,820,437	5,077,500
05 DISASTER RELIEF EMERGENCY STUDENT AID	41	41	41
06 MIDDLE CLASS SCHOLARSHIP	100,000	6,163	106,163
07 SANTA MONICA COLLEGE PROMISE	4,492,670	4,492,670	4,492,670
08 STUDENT SUCCESS COMPLETION	14,186,797	14,186,796	14,186,797
09 TRANSFER	190,000	-	190,000
10 TOTAL REVENUE	75,471,032	42,885,157	75,477,195
EXPENDITURES			
11 FINANCIAL AID	75,471,032	31,235,917	75,477,195
12 TOTAL EXPENDITURES	75,471,032	31,235,917	75,477,195
13 ENDING FUND BALANCE	-	11,649,240	-

SCHOLARSHIP TRUST FUND 75.0
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
01 BEGINNING BALANCE	15,000	15,000	15,000
REVENUE			
02 TRANSFER	30,000		30,000
03 TOTAL REVENUE	30,000	-	30,000
04 TOTAL FUNDS AVAILABLE	45,000	15,000	45,000
EXPENDITURES			
05 SCHOLARSHIP	30,000		30,000
06 TOTAL EXPENDITURES	30,000	-	30,000
07 ENDING FUND BALANCE	15,000	15,000	15,000

AUXILIARY FUND
2025-2026 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2025-2026 ADOPTED BUDGET	December 31, 2025 ACTUAL	2025-2026 PROJECTED BUDGET
01 BEGINNING BALANCE	482,952	482,952	482,952
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>482,952</u>	<u>482,952</u>	<u>482,952</u>
REVENUE			
04 GROSS SALES	6,043,879	1,533,990	6,043,879
05 LESS: COST OF GOODS	(5,171,770)	(993,589)	(5,171,770)
06 NET	872,109	540,401	872,109
07 VENDOR INCOME	525,000	-	525,000
08 AUXILIARY PROGRAM INCOME	203,000	502,816	203,000
09 NET INCOME	1,600,109	1,043,217	1,600,109
10 INTEREST	309,510	157,712	309,510
11 TRANSFER IN	256,096	-	256,096
12 TOTAL REVENUE	<u>2,165,715</u>	<u>1,200,929</u>	<u>2,165,715</u>
13 TOTAL FUNDS AVAILABLE	<u>2,648,667</u>	<u>1,683,881</u>	<u>2,648,667</u>
EXPENDITURES			
14 STAFFING	894,361	411,851	894,361
15 FRINGE BENEFITS	450,954	177,695	450,954
16 OPERATING	828,835	620,295	828,835
17 TOTAL EXPENDITURES	<u>2,174,150</u>	<u>1,209,841</u>	<u>2,174,150</u>
18 ENDING FUND BALANCE	<u>474,517</u>	<u>474,040</u>	<u>474,517</u>

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

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018
01 BEGINNING BALANCE	-	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495
INCREASES/(DECREASES) IN FUNDS:										
02 CONTRIBUTIONS	1,496,996	-	-	-	-	500,000	1,000,000	1,500,000	-	-
03 INVESTMENT EARNINGS/(LOSSES)	(259)	235,928	431,640	3,203	254,447	473,322	(32,072)	94,708	629,498	524,606
04 DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-
05 ADMINISTRATIVE EXPENSES	(16)	(1,692)	(2,563)	(2,505)	(3,531)	(3,818)	(3,571)	(2,277)	(3,049)	(3,414)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)
07 ENDING FUND BALANCE	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495	7,079,191

ACCOUNTS	2018-2019	2019-2020	2020-21	2021-22	2022-23	2023-24	2024-25	12/31/2025	TOTAL 18-YR PERIOD
08 BEGINNING BALANCE	7,079,191	7,513,223	7,775,299	9,907,907	8,577,511	9,124,172	10,121,400	11,362,762	-
INCREASES/(DECREASES) IN FUNDS:									
09 CONTRIBUTIONS	-	-	-	-	-	-	-	-	4,496,996
10 INVESTMENT EARNINGS/(LOSSES)	440,064	268,542	2,140,184	(1,322,061)	554,076	1,005,254	1,249,241	845,254	7,795,575
11 DISBURSEMENTS	-	-	-	-	-	-	-	-	-
12 ADMINISTRATIVE EXPENSES	(3,484)	(3,735)	(4,375)	(4,815)	(4,283)	(4,636)	(3,466)	(1,614)	(56,844)
13 INVESTMENT EXPENSES	(2,548)	(2,731)	(3,201)	(3,520)	(3,132)	(3,390)	(4,413)	(2,571)	(31,896)
14 ENDING FUND BALANCE	7,513,223	7,775,299	9,907,907	8,577,511	9,124,172	10,121,400	11,362,762	12,203,831	12,203,831

Balance as of 1/19/26 is \$12,487,246.

Fiscal Year: 2025

Quarter Ended: 2

As of June 30 for the fiscal year specified

Line	Description	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	200,859,947	219,215,692	225,920,200	226,210,574
A.2	Other Financing Sources (Object 8900)	4,002,973	446,091	4,493,894	3,760,108
A.3	Total Unrestricted Revenue (A.1 + A.2)	204,862,920	219,661,783	230,414,094	229,970,682
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	214,675,988	226,317,882	233,785,985	235,460,046
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	79,027	212,453	252,275	286,765
B.3	Total Unrestricted Expenditures (B.1 + B.2)	214,755,015	226,530,335	234,038,260	235,746,811
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	(9,892,095)	(6,868,552)	(3,624,166)	(5,776,129)
D.	Fund Balance, Beginning	43,914,608	34,022,513	27,153,961	23,529,795
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	43,914,608	34,022,513	27,153,961	23,529,795
E.	Fund Balance, Ending (C. + D.2)	34,022,513	27,153,961	23,529,795	17,753,666
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	15.8%	12.0%	10.1%	7.5%

As of the specified quarter ended for each fiscal year

Line	Description	2022-2023	2023-2024	2024-2025	2025-2026
II. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	89,114,791	84,437,968	53,365,524	58,532,773
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	89,114,791	84,437,968	53,365,524	58,532,773

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	Revenues:				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	223,832,767	226,210,574	100,448,781	44.4%
I.2	Other Financing Sources (Object 8900)	1,136,095	3,760,108	838,959	22.3%
I.3	Total Unrestricted Revenue (I.1 + I.2)	224,968,862	229,970,682	101,287,740	44.0%
J.	Expenditures:				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	234,768,086	235,460,046	96,619,682	41.0%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	286,765	286,765	95,126	33.2%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	235,054,851	235,746,811	96,714,808	41.0%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	(10,085,989)	(5,776,129)	4,572,932	
L.	Fund Balance, Beginning	23,529,795	23,529,795	23,529,795	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	Adjusted Fund Balance, Beginning (L + L.1)	23,529,795	23,529,795	23,529,795	
M.	Fund Balance, Ending (K. + L.2)	13,443,806	17,753,666	28,102,727	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	5.7%	7.5%		

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

NO

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

NO

If yes, list events and their financial ramifications.

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

This Year?

YES

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

Next Year?

YES

The District's resident and non-resident enrollment continue to decrease which contribute to the increase in the District's structural deficit. With the change in the Hold Harmless provision in FY 2025-26, the District potentially will receive the FY 2024-25 funding floor in the fiscal years 2025-26 and 2026-27. Additionally, the District's non-resident enrollment is not recovering since the pandemic coupled with the tightening of immigration laws. This was mitigated by the District's ability to source additional revenues but they are one-time only in the current year. Continuous outreach efforts are being made to increase enrollment and measures are being implemented to address the significant structural deficit.