

UNRESTRICTED GENERAL FUND 01.0

2022-2023 REVENUE BUDGET

	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL REVENUES	2022-2023 PROJECTED BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	134,326	50,703	99,003
02 TOTAL FEDERAL	134,326	50,703	99,003
STATE			
03 GENERAL APPORTIONMENT	61,470,784	33,294,247	61,732,661
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	31,483,010	15,741,506	31,483,010
05 COLA	9,497,269	6,053,452	9,497,269
06 HOMEOWNERS EXEMPT	88,242	13,239	88,200
07 STATE LOTTERY REVENUE	3,392,700	2,462,265	4,101,388
08 MANDATED PROGRAM COSTS	667,004	667,004	667,004
09 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	7,413,205	-	7,413,205
10 OTHER STATE	6,063,184	1,918,838	7,413,306
11 TOTAL STATE	120,075,398	60,150,551	122,396,043
LOCAL			
12 PROP TAX SHIFT (ERAF)	14,874,214	578,941	12,920,499
13 SECURED TAX	18,215,629	8,319,945	19,585,444
14 SUPPLEMENTAL TAXES	643,850	256,960	676,043
15 UNSECURED TAX	617,308	612,093	617,000
16 PRIOR YRS TAXES	703,005	1,289,069	1,289,069
17 PROPERTY TAX - RDA PASS THRU	2,067,221	-	2,082,152
18 PROPERTY TAX - RDA RESIDUAL	3,838,503	-	3,789,565
19 RENTS	100,000	19,154	150,000
20 INTEREST	295,000	181,777	574,600
21 ENROLLMENT FEES	10,888,540	7,786,264	10,621,318
22 UPPER DIVISION FEES	75,600	41,487	75,600
23 STUDENT RECORDS	-	82,038	82,038
23 NON-RESIDENT TUITION/INTENSIVE ESL	22,976,436	14,490,815	22,826,759
24 OTHER STUDENT FEES & CHARGES	79,500	39,799	77,100
25 F1 APPLICATION FEES	210,100	89,915	208,700
26 OTHER LOCAL	1,918,123	1,098,511	1,918,123
27 STUDENT BENEFITS FEE	1,125,400	941,577	1,091,500
28 PARKING FINES	-	18,016	18,016
29 TOTAL LOCAL	78,628,429	35,846,361	78,603,526
30 TOTAL REVENUE	198,838,153	96,047,615	201,098,572
31 HEERF INDIRECT COST	487,115	-	487,115
32 TRANSFER IN	318,440	27,764	590,034
33 SALE OF EQUIPMENT AND SUPPLIES	-	316	316
33 TOTAL OTHER FINANCING SOURCES	805,555	28,080	1,077,465
34 TOTAL REVENUE AND TRANSFERS	199,643,708	96,075,695	202,176,037

UNRESTRICTED GENERAL FUND 01.0
2022-2023 EXPENDITURE BUDGET

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL EXPENDITURES	2022-2023 PROJECTED BUDGET
01 INSTRUCTION	31,065,012	11,910,378	30,287,305
02 ACADEMIC MANAGERS	6,667,451	2,774,597	6,852,757
03 NON-INSTRUCTION	7,174,412	2,874,819	7,736,539
04 HOURLY INSTRUCTION	31,000,675	14,970,957	31,518,885
05 HOURLY NON-INSTRUCTION	5,411,563	2,590,878	5,582,413
06 VACANT POSITIONS	238,613	-	394,631
07 VACANCY SAVINGS	(157,485)	-	(325,571)
08 TOTAL ACADEMIC	81,400,241	35,121,629	82,046,959
09 CLASSIFIED REGULAR	24,895,872	10,151,255	27,409,069
10 CLASSIFIED MANAGERS	6,399,891	2,768,663	6,616,240
11 CLASS REG INSTRUCTION	3,652,817	1,494,560	4,119,455
12 CLASSIFIED HOURLY	1,524,489	827,208	1,782,323
13 CLASS HRLY INSTRUCTION	510,093	237,128	573,944
14 CLASSIFIED RETRO AND ONE-TIME OFF SCHEDULE PAYMENT	-	-	3,321,897
15 VACANT POSITIONS	1,949,322	-	2,147,150
16 VACANCY SAVINGS	(1,286,553)	-	(1,771,399)
17 TOTAL CLASSIFIED	37,645,931	15,478,814	44,198,679
18 STRS	12,256,085	4,905,894	12,319,828
19 STATE ON-BEHALF PENSION CONTRIB TO STRS	7,413,205	-	7,413,205
20 PERS	10,404,853	4,449,763	11,210,521
21 OASDI/MEDICARE	4,206,411	1,784,171	4,463,430
22 H/W	17,839,589	5,676,457	17,839,589
23 RETIREES' H/W	5,447,039	2,962,933	5,447,039
24 SUI	684,020	295,272	704,903
25 WORKERS' COMPENSATION	2,377,568	1,012,172	2,460,633
26 ALTERNATIVE RETIREMENT	589,158	251,144	611,282
27 EARLY RETIREMENT INCENTIVES	1,309,407	1,309,407	1,309,407
28 BENEFITS RELATED TO CLASSIFIED RETRO AND ONE-TIME PAYMENT	-	-	886,979
29 BENEFITS RELATED TO VACANT POSITIONS	765,777	-	889,623
30 BENEFITS RELATED TO VACANCY SAVINGS	(505,413)	-	(733,939)
31 TOTAL BENEFITS	62,787,699	22,647,213	64,822,500
32 SUPPLIES	1,021,696	232,985	1,081,696
33 TCO-SUPPLIES	67,070	-	67,070
34 TOTAL SUPPLIES	1,088,766	232,985	1,148,766
35 CONTRACTS/SERVICES	13,590,932	3,987,950	11,535,547
36 INSURANCE	1,634,071	1,471,140	1,634,071
37 UTILITIES	4,003,086	2,157,868	5,027,903
38 TOTAL SERVICES	19,228,089	7,616,958	18,197,521
TOTAL EXPENDITURES	202,150,726	81,097,599	210,414,425
39			
40 OTHER OUTGO - TRANSFERS	220,762	7,438	220,762
41 OTHER OUTGO - STUDENT AID	1,025	509	1,025
42 TOTAL TRANSFERS/FINANCIAL AID	221,787	7,947	221,787
43 TOTAL EXPENDITURES & TRANSFERS	202,372,513	81,105,546	210,636,212

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

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL FUND BALANCE	2022-2023 PROJECTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	199,105,635	95,367,007	200,929,276
02 TOTAL EXPENDITURES AND TRANSFERS	199,618,548	79,309,677	203,658,142
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	2,953,712	-	3,431,404
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(1,949,451)	-	(2,830,909)
05 OPERATING SURPLUS/(DEFICIT)	(1,517,174)	16,057,330	(3,329,361)
ONE-TIME ITEMS			
06 HEERF INDIRECT COST	487,115	-	487,115
07 APPORTIONMENT DEFICIT FACTOR	(102,900)	-	(102,900)
09 PRIOR YEAR LOTTERY ADJUSTMENT	-	708,688	708,688
10 PART-TIME FACULTY OFFICE HOURS - ONE-TIME	153,858	-	153,858
11 CLASSIFIED ONE-TIME PAYMENT & RELATED BENEFITS	-	-	(4,208,876)
12 TCO-SUPPLIES AND CONTRACTS/SERVICES	(67,070)	-	(67,070)
13 ONE-TIME BUDGET AUGMENTATION	(1,682,634)	(1,795,869)	(2,101,629)
14 OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(2,728,805)	14,970,149	(8,460,175)
15 BEGINNING BALANCE	43,914,608	43,914,608	43,914,608
16 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
17 ENDING FUND BALANCE	41,185,803	58,884,757	35,454,433
18 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS *	20.35%	72.60%	16.83%

DESIGNATION OF FUND BALANCE

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL FUND BALANCE	2022-2023 PROJECTED BUDGET
14 UNDESIGNATED FUND BALANCE	41,185,803	58,884,757	34,276,668
15 UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	20.35%	72.60%	16.27%
DESIGNATED RESERVE FOR:			
16 RESERVE FOR FUTURE STRS AND PERS INCREASES	-	-	1,177,765
17 TOTAL	-	-	1,177,765
18 DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	0.00%	0.00%	0.56%
19 TOTAL ENDING FUND BALANCE	41,185,803	58,884,757	35,454,433
20 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	20.35%	72.60%	16.83%

* Chancellor's Office recommended ratio is 5%.

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

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL REVENUES	2022-2023 PROJECTED BUDGET
FEDERAL			
01 ARP-AMERICAN RESCUE PLAN-HEERF III	2,400,305	-	2,400,305
02 CARES-HEERF-MINORITY SERVING INSTITUTIONS	2,471,536	-	2,471,536
03 FWS-FEDERAL WORK STUDY	604,044	-	604,044
04 PERKINS IV TITLE I-C	1,022,386	181,889	1,221,253
05 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	62,040	-	62,040
06 FEDERAL CARRYOVERS	2,559,674	688,961	2,559,674
07 OTHER FEDERAL	2,569,808	31,994	2,569,808
08 TOTAL FEDERAL	11,689,793	902,844	11,888,660
STATE			
09 LOTTERY	1,337,123	437,376	1,337,123
10 ADULT EDUCATION BLOCK GRANT	489,365	244,683	489,365
11 BASIC NEEDS CENTERS AND STAFFING SUPPORT	587,462	305,480	587,462
12 BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	382,829	199,071	382,829
13 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	102,924	-	102,924
14 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD(386,908	201,192	386,908
15 COVID-19 RESPONSE BLOCK GRANT-STATE	-	7,379,203	14,190,775
16 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	3,063,175	1,592,851	3,063,175
17 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,471,192	818,540	1,471,192
18 EQUAL EMPLOYMENT OPPORTUNITY	138,888	72,222	138,888
19 FINANCIAL AID TECHNOLOGY-ONGOING	68,134	35,430	68,134
20 GUIDED PATHWAYS	769,404	400,090	769,404
21 MENTAL HEALTH SERVICES	479,342	249,258	479,342
22 NURSING EDUCATION PROGRAM SUPPORT	251,070	130,556	251,070
23 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	4,500,000	2,340,000	4,500,000
24 RETENTION AND ENROLLMENT OUTREACH	1,790,756	916,964	1,790,756
25 SFAA-STUDENT FINANCIAL AID ADMIN	1,038,381	539,958	1,038,381
26 STRONG WORKFORCE PROGRAM	1,225,686	637,357	1,524,113
27 STUDENT EQUITY AND ACHIEVEMENT	9,271,311	4,821,082	9,271,311
28 SYTEMWIDE TECHNOLOGY AND DATA SECURITY	-	26,000	50,000
29 VETERANS RESOURCE CENTER-ONGOING	105,742	54,986	105,742
30 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	1,140,164	-	1,140,164
31 STATE CARRYOVERS	14,745,789	13,564,455	14,745,789
32 OTHER STATE	250,972	5,335,605	5,495,072
33 TOTAL STATE	43,596,617	40,302,359	63,379,919
LOCAL			
34 COMMUNITY SERVICES	598,609	73,943	598,609
35 CONSOLIDATED CONTRACT ED-LOCAL	-	-	76,000
36 HEALTH FEES	1,157,499	979,869	1,157,499
37 PARKING FEES	200,000	34,506	200,000
38 PICO PROMISE	149,214	74,607	149,214
39 DONATIONS-KCRW	2,452,061	517,858	2,452,061
40 RADIO GRANTS	1,238,000	864,956	1,238,000
41 LOCAL CARRYOVERS	594,861	640,158	791,043
42 OTHER LOCAL	5,098,697	2,889,835	5,281,197
43 TOTAL LOCAL	11,488,941	6,075,732	11,943,623
44 TOTAL REVENUES	66,775,351	47,280,935	87,212,202

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

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL EXPENDITURES	2022-2023 PROJECTED BUDGET
01 INSTRUCTION	137,800	-	137,800
02 MANAGEMENT	2,181,948	613,622	2,166,578
03 NON-INSTRUCTION	2,462,381	1,087,390	2,462,673
04 HOURLY INSTRUCTION	-	-	-
05 HOURLY NON-INSTRUCTION	10,316,986	2,962,910	10,558,119
06 TOTAL ACADEMIC	15,099,115	4,663,922	15,325,170
07 CLASSIFIED REGULAR	7,263,064	1,922,123	7,267,064
08 CLASSIFIED MANAGERS	565,382	251,623	565,382
09 CLASS REG INSTRUCTION	10,000	14,016	14,016
10 CLASSIFIED HOURLY	3,923,068	1,313,640	8,621,956
11 CLASS HRLY INSTRUCTION	179,739	41,898	235,239
12 TOTAL CLASSIFIED	11,941,253	3,543,300	16,703,657
13 BENEFITS HOLDING ACCOUNT	8,828,433	-	6,786,980
14 STRS	-	587,653	587,653
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	-	-
16 PERS	-	631,929	631,929
17 OASDI/MEDICARE	-	284,670	284,670
18 H/W	-	750,477	750,477
19 SUI	-	38,412	38,412
20 WORKERS' COMP.	-	160,381	160,381
21 ALTERNATIVE RETIREMENT	-	66,575	66,575
22 SUPPLEMENTAL RETIREMENT PLAN	-	30,118	30,118
23 TOTAL BENEFITS	8,828,433	2,550,215	9,337,195
24 TOTAL SUPPLIES	3,646,165	464,418	3,848,880
25 CONTRACTS/SERVICES	13,587,529	4,305,885	27,932,151
26 INSURANCE	3,673,520	1,732,739	3,673,520
27 UTILITIES	158,000	21,978	158,000
28 TOTAL SERVICES	17,419,049	6,060,602	31,763,671
29 BLDG & SITES	100,000	-	100,000
30 EQUIPMENT/LEASE PURCHASE	8,152,944	822,235	8,274,676
31 TOTAL CAPITAL	8,252,944	822,235	8,374,676
32 TOTAL EXPENDITURES	65,186,959	18,104,692	85,353,249
33 HEERF BACKFILL OF LOST REVENUES & INDIRECT COST	487,115	-	487,115
34 OTHER OUTGO - STUDENT AID	792,476	184,361	791,443
35 OTHER OUTGO - TRANSFERS	272,678	20,331	544,272
36 TOTAL OTHER OUTGO	1,552,269	204,692	1,822,830
37 TOTAL EXPENDITURES & OTHER OUTGO	66,739,228	18,309,384	87,176,079

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

ACCOUNTS	2021-2022 ADOPTED BUDGET	December 31, 2022 ACTUAL REVENUES	2022-2023 PROJECTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	66,775,351	47,280,935	87,212,202
02 TOTAL EXPENDITURES AND TRANSFERS	66,739,228	18,309,384	87,176,079
03 OPERATING SURPLUS/(DEFICIT)	36,123	28,971,551	36,123
04 BEGINNING BALANCE	12,632,636	12,632,636	12,632,636
05 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
06 CONTINGENCY RESERVE/ENDING FUND BALANCE	12,668,759	41,604,187	12,668,759
07 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFE	18.98%	227.23%	14.53%

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

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL REVENUES	2022-2023 PROJECTED BUDGET
FEDERAL CARRYOVER			
01 CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	96,518	59,272	96,518
02 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	219,175	103,684	219,175
03 NAVIGATING THE PATHWAY TO SUCCESS	884,156	85,279	884,156
04 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	413,489	236,277	413,489
05 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIEI	855,636	147,049	855,636
06 TRIO UPWARD BOUND	90,700	57,400	90,700
07 TOTAL FEDERAL CARRYOVER	2,559,674	688,961	2,559,674
FEDERAL CURRENT YEAR			
08 CHILD CARE ACCESS MEANS PARENTS IN SCHOOL	279,999	4,095	279,999
09 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	591,062	-	591,062
10 NAVIGATING THE PATHWAY TO SUCCESS	600,000	17,899	600,000
11 NSF ADVANCED TECHNOLOGICAL EDUCATION SMALL PROJECTS	120,763	-	120,763
12 HSI STEM & ARTICULATION PROGRAM : ENGAGE, SUCCEED, ADVANCE IN SCIEI	977,984	10,000	977,984
13 TOTAL FEDERAL CURRENT YEAR	2,569,808	31,994	2,569,808
14 GRAND TOTAL - FEDERAL	5,129,482	720,955	5,129,482
STATE - CARRYOVER			
15 AMAZON WEB SERVICES CLOUD SKILLS PILOT PROGRAM	75,000	-	75,000
16 AWARD FOR INNOVATION IN HIGHER EDUCATION	599,718	599,718	599,718
17 BASIC NEEDS CENTERS AND STAFFING SUPPORT	268,064	268,064	268,064
18 BASIC NEEDS ONE TIME - STUDENT FOOD AND HOUSING SUPPORT	378,285	378,285	378,285
19 CALIFORNIA ADULT EDUCATION PROGRAM	24,442	24,442	24,442
20 CALIFORNIA WORK OPPORTUNITY AND RESPONSIBILITY TO KIDS-CHILD CARE	45,873	45,873	45,873
21 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	8,417	8,417	8,417
22 CLASSIFIED PROFESSIONAL DEVELOPMENT	95,161	95,161	95,161
23 COLLEGE CAREER ACCESS PATHWAYS ONE-TIME	22,747	22,747	22,747
24 CULTURALLY COMPETENT FACULTY PROFESSIONAL DEVELOPMENT	50,435	50,435	50,435
25 DREAM RESOURCE LIAISON SUPPORT ALLOCATION	93,541	93,541	93,541
26 EMPLOYMENT TRAINING PANEL	22,860	-	22,860
27 EOPS-EXTENDED OPPORTUNITY PROG & SERV	168,525	168,525	168,525
28 EQUAL EMPLOYMENT OPPORTUNITY	154,444	154,443	154,444
29 EQUAL EMPLOYMENT OPPORTUNITY FOR BEST PRACTICES	208,333	208,333	208,333
30 GUIDED PATHWAYS	372,545	372,545	372,545
31 HIGHER EDUCATION STUDENT HOUSING	110,000	57,200	110,000
32 INSTRUCTIONAL EQUIPMENT AND LIBRARY MATERIALS	9,555	9,555	9,555
33 LGBTQ+ FUNDING	176,274	176,274	176,274
34 LIBRARY SERVICES PLATFORM	21,469	21,469	21,469
35 MENTAL HEALTH SUPPORT	406,156	406,156	406,156
36 NURSING EDUCATION PROGRAM SUPPORT	1,308	1,308	1,308
37 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	1,355,484	1,355,484	1,355,484
38 RETENTION AND ENROLLMENT (SB 85)	900,705	900,705	900,705
39 SFAA-STUDENT FINANCIAL AID ADMIN	121,557	121,557	121,557
40 STRONG WORKFORCE PROGRAM	1,401,788	1,401,788	1,401,788
<i>TO BE CONTINUED</i>			

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

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL REVENUES	2022-2023 PROJECTED BUDGET
<i>CONTINUATION</i>			
41 STRONG WORKFORCE PROGRAM - REGIONAL	1,331,022	300,349	1,331,022
42 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	6,037,503	6,037,503	6,037,503
43 VETERANS RESOURCE CENTER - ONGOING	283,078	283,078	283,078
44 VETERANS SUCCESS CENTER - ONGOING	1,500	1,500	1,500
45 TOTAL STATE CARRYOVER	14,745,789	13,564,455	14,745,789
STATE - CURRENT YEAR			
46 AMAZON WEB SERVICES CLOUD SKILLS PILOT PROGRAM	75,000	-	75,000
47 DREAM RESOURCE LIAISON SUPPORT	155,972	81,105	155,972
48 LEARNING ALIGNED EMPLOYMENT PROGRAM	-	5,244,100	5,244,100
49 ZERO TEXTBOOK COST PROGRAM	20,000	10,400	20,000
50 TOTAL STATE CURRENT YEAR	250,972	5,335,605	5,495,072
51 GRAND TOTAL - STATE	14,996,761	18,900,060	20,240,861
LOCAL CARRYOVER			
52 AMERICAN RESCUE PLAN ACT STABILIZATION GRANT (CPB)	320,987	320,986	320,987
53 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	105,469	39,335	105,469
54 GATEWAY COURSES TOIMPROVE STUDENT ENGAGEMENT WITH STEM (UCLA)	74,990	12,304	74,990
55 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	22,063	-	22,063
56 INNOVATION AND EFFECTIVENESS GRANT	-	196,181	196,182
57 KCRW - CORPORATION FOR PUBLIC BROADCASTING	71,352	71,352	71,352
58 TOTAL - LOCAL CARRYOVER	594,861	640,158	791,043
LOCAL-CURRENT YEAR			
59 AQUACULTURE CERTIFICATE PROGRAM	-	175,000	175,000
60 CENTER FOR HEALTHY COMMUNITIES CALFRESH OUTREACH PROGRAM	147,890	-	147,890
61 F1 INSURANCE	3,665,520	2,478,674	3,665,520
62 GATEWAY COURSES TOIMPROVE STUDENT ENGAGEMENT WITH STEM (UCLA)	70,325	-	70,325
63 INTELLIGENCE COMMUNITY CENTERS FOR ACADEMIC EXCELLENCE	-	-	7,500
64 SMC PERFORMING ARTS CENTER	1,214,962	236,161	1,214,962
65 TOTAL LOCAL-CURRENT YEAR	5,098,697	2,889,835	5,281,197
66 GRAND TOTAL - LOCAL	5,693,558	3,529,993	6,072,240

CAPITAL OUTLAY FUND 40.0
2022-2023 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL	2022-2023 PROJECTED BUDGET
REVENUE			
STATE			
01 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	11,565,543	6,014,082	11,565,543
02 STATE CARRYOVERS	8,333,123	8,333,123	8,333,123
03 STATE CAPITAL OUTLAY	19,500,000	-	19,500,000
04 TOTAL STATE	39,398,666	14,347,205	39,398,666
LOCAL			
05 INTEREST	68,000	61,047	240,000
06 NON-RESIDENT CAPITAL CHARGE	1,731,530	1,080,737	1,731,530
07 PROPERTY TAX - RDA PASS THRU	2,284,823	-	2,284,823
08 RENTS	500,000	-	500,000
09 TOTAL LOCAL	4,584,353	1,141,784	4,756,353
10 OTHER FINANCING SOURCES	-	-	-
11 TOTAL OTHER FINANCING SOURCES	-	-	-
12 TOTAL REVENUES	43,983,019	15,488,989	44,155,019
EXPENDITURES			
13 SUPPLIES	20,000	9,890	20,000
14 CONTRACT SERVICES	3,922,469	708,285	3,922,469
15 CAPITAL OUTLAY	47,632,885	198,805	47,747,423
16 TOTAL EXPENDITURES	51,575,354	916,980	51,689,892
17 OPERATING SURPLUS/(DEFICIT)	(7,592,335)	14,572,009	(7,534,873)
18 BEGINNING BALANCE	7,592,335	7,592,335	7,592,335
19 ADJUSTMENT TO BEGINNING BALANCE	-	(57,462)	(57,462)
20 ENDING FUND BALANCE	-	22,106,882	-

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

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL	2022-2023 PROJECTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	27,000	18,810	72,000
03 TOTAL REVENUE	27,000	18,810	72,000
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	400,000	151,863	400,000
06 CAPITAL OUTLAY	4,077,209	(1,320,212)	4,122,209
07 TOTAL EXPENDITURES	4,477,209	(1,168,349)	4,522,209
08 OPERATING SURPLUS/(DEFICIT)	(4,450,209)	1,187,159	(4,450,209)
09 BEGINNING BALANCE	4,450,209	4,450,209	4,450,209
10 ENDING FUND BALANCE	-	5,637,368	-

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

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL	2022-2023 PROJECTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	1,764,000	949,407	2,700,000
03 TOTAL REVENUE	1,764,000	949,407	2,700,000
EXPENDITURES			
04 SUPPLIES	25,000	489	25,000
05 CONTRACT SERVICES	650,000	52,979	650,000
06 CAPITAL OUTLAY	233,594,471	27,058,207	234,335,873
07 TOTAL EXPENDITURES	234,269,471	27,111,675	235,010,873
08 OPERATING SURPLUS/(DEFICIT)	(232,505,471)	(26,162,268)	(232,310,873)
09 BEGINNING BALANCE	232,505,471	232,505,471	232,505,471
ADJUSTMENT TO BEGINNING BALANCE	-	(194,598)	(194,598)
10 ENDING FUND BALANCE	-	206,148,605	-

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

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL	2022-2023 PROJECTED BUDGET
REVENUE			
01 FEDERAL PELL AND SEOG GRANTS	32,966,302	13,319,158	32,966,302
02 FEDERAL DIRECT LOANS	3,300,000	1,471,985	3,300,000
03 HEERF III-ARP-STUDENT AID	5,348,323	5,222,004	5,348,323
04 DISASTER RELIEF EMERGENCY STUDENT AID	29,846	29,846	29,846
05 EARLY ACTION EMERGENCY STUDENT AID	2,913,558	2,913,558	2,913,558
06 CAL GRANTS	3,167,500	1,701,932	3,167,500
EMERGENCY FINANCIAL AID GRANTS (SUPPLEMENTAL)	-	257,064	494,353
07 SANTA MONICA COLLEGE PROMISE	3,241,310	2,294,506	3,241,310
08 STUDENT SUCCESS COMPLETION	9,611,356	9,611,356	9,611,356
09 TRANSFER	145,000	(29,995)	145,000
10 TOTAL REVENUE	60,723,195	36,791,414	61,217,548
EXPENDITURES			
11 FINANCIAL AID	60,723,195	25,095,890	61,217,548
12 TOTAL EXPENDITURES	60,723,195	25,095,890	61,217,548
13 ENDING FUND BALANCE**	-	11,695,524	-

SCHOLARSHIP TRUST FUND 75.0
2022-2023 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL	2022-2023 PROJECTED BUDGET
01 BEGINNING BALANCE	15,000	15,000	15,000
REVENUE			
02 TRANSFER	30,000	30,000	30,000
03 TOTAL REVENUE	30,000	30,000	30,000
04 TOTAL FUNDS AVAILABLE	45,000	45,000	45,000
EXPENDITURES			
05 SCHOLARSHIP	30,000	15,000	30,000
06 TOTAL EXPENDITURES	30,000	15,000	30,000
07 ENDING FUND BALANCE	15,000	30,000	15,000

AUXILIARY FUND
2022-2023 REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2022-2023 ADOPTED BUDGET	December 31, 2022 ACTUAL	2022-2023 PROJECTED BUDGET
01 BEGINNING BALANCE	764,991	764,991	764,991
02 ADJ. TO BEG. BALANCE	-	(15,569)	(15,569)
03 ADJUSTED BEGINNING BALANCE	<u>764,991</u>	<u>749,422</u>	<u>749,422</u>
REVENUE			
04 GROSS SALES	1,920,070	849,406	2,269,692
05 LESS: COST OF GOODS	(1,309,107)	(575,286)	(1,547,480)
06 NET	610,963	274,120	722,212
07 VENDOR INCOME	541,600	194,675	541,600
08 AUXILIARY PROGRAM INCOME	110,125	71,141	110,125
09 NET INCOME	1,262,688	539,936	1,373,937
10 INTEREST	3,500	45,960	3,500
11 HEERF BACKFILL OF LOST REVENUES	-	-	-
12 TOTAL REVENUE	<u>1,266,188</u>	<u>585,896</u>	<u>1,377,437</u>
13 TOTAL FUNDS AVAILABLE	<u>2,031,179</u>	<u>1,335,318</u>	<u>2,126,859</u>
EXPENDITURES			
14 STAFFING	860,193	411,366	947,343
15 FRINGE BENEFITS	359,403	167,136	383,499
16 OPERATING	778,312	552,423	778,312
17 TOTAL EXPENDITURES	<u>1,997,908</u>	<u>1,130,925</u>	<u>2,109,154</u>
18 ENDING FUND BALANCE	<u>33,271</u>	<u>204,393</u>	<u>17,705</u>

**OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH DECEMBER 31, 2022**

ACCOUNTS	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-21	2021-22	2022-23 As of 12/31/22	TOTAL
																14-YR PERIOD
01 BEGINNING BALANCE	-	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495	7,079,191	7,513,223	7,775,299	9,907,907	8,577,511	-
INCREASES/(DECREASES) IN FUNDS:																
02 CONTRIBUTIONS	1,496,996	-	-	-	-	500,000	1,000,000	1,500,000	-	-	-	-	-	-	-	4,496,996
03 INVESTMENT EARNINGS/(LOSSES)	(259)	235,928	431,640	3,203	254,447	473,322	(32,072)	94,708	629,498	524,606	440,064	268,542	2,140,184	(1,322,061)	(77,223)	4,064,527
04 DISBURSEMENTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
05 ADMINISTRATIVE EXPENSES	(16)	(1,692)	(2,563)	(2,505)	(3,531)	(3,818)	(3,571)	(2,277)	(3,049)	(3,414)	(3,484)	(3,735)	(4,375)	(4,815)	(2,120)	(44,965)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)	(2,548)	(2,731)	(3,201)	(3,520)	(1,551)	(19,941)
07 ENDING FUND BALANCE	1,496,721	1,730,957	2,160,034	2,160,732	2,411,648	3,381,152	4,345,509	5,936,276	6,560,495	7,079,191	7,513,223	7,775,299	9,907,907	8,577,511	8,496,617	8,496,617

Balance as of 1/19/2023 is \$8,856,753.

**CALIFORNIA COMMUNITY COLLEGES
CHANCELLOR'S OFFICE**

Quarterly Financial Status Report, CCFS-311Q
VIEW QUARTERLY DATA

CHANGE THE PERIOD ▼

Fiscal Year: 2022-2023

Quarter Ended: (Q2) Dec 31, 2022

District: (780) SANTA MONICA

Line	Description	As of June 30 for the fiscal year specified			
		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	Revenues:				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	185,699,311	179,578,128	189,647,104	201,098,572
A.2	Other Financing Sources (Object 8900)	154,735	16,859,547	12,630,740	1,077,465
A.3	Total Unrestricted Revenue (A.1 + A.2)	185,854,046	196,437,675	202,277,844	202,176,037
B.	Expenditures:				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	194,862,764	182,164,793	193,632,874	210,414,425
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	328,310	128,221	214,112	221,787
B.3	Total Unrestricted Expenditures (B.1 + B.2)	195,191,074	182,293,014	193,846,986	210,636,212
C.	Revenues Over(Under) Expenditures (A.3 - B.3)	-9,337,028	14,144,661	8,430,858	-8,460,175
D.	Fund Balance, Beginning	30,676,107	21,339,089	35,483,750	43,914,608
D.1	Prior Year Adjustments + (-)	0	0	0	0
D.2	Adjusted Fund Balance, Beginning (D + D.1)	30,676,107	21,339,089	35,483,750	43,914,608
E.	Fund Balance, Ending (C. + D.2)	21,339,079	35,483,750	43,914,608	35,454,433
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	10.9%	19.5%	22.7%	16.8%

II. Annualized Attendance FTES:

		Actual 2019-20	Actual 2020-21	Actual 2021-22	Projected 2022-23
G.1	Annualized FTES (excluding apprentice and non-resident)	20,263.00	19,920.18	17,751.16	16,620.14

III. Total General Fund Cash Balance (Unrestricted and Restricted)

		As of the specified quarter ended for each fiscal year			
		2019-20	2020-21	2021-22	2022-23
H.1	Cash, excluding borrowed funds		35,713,664	44,595,512	89,114,791
H.2	Cash, borrowed funds only		0	0	0
H.3	Total Cash (H.1+ H.2)	49,889,050	35,713,664	44,595,512	89,114,791

IV. Unrestricted General Fund Revenue, Expenditure and Fund Balance:

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
I. Revenues:					
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	198,838,153	201,098,572	96,047,615	47.8%
I.2	Other Financing Sources (Object 8900)	805,555	1,077,465	28,080	2.6%
I.3	Total Unrestricted Revenue (I.1 + I.2)	199,643,708	202,176,037	96,075,695	47.5%
J. Expenditures:					
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	202,150,726	210,414,425	81,097,599	38.5%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	221,787	221,787	7,947	3.6%
J.3	Total Unrestricted Expenditures (J.1 + J.2)	202,372,513	210,636,212	81,105,546	38.5%
K.	Revenues Over(Under) Expenditures (I.3 - J.3)	-2,728,805	-8,460,175	14,970,149	
L.	Adjusted Fund Balance, Beginning	43,914,608	43,914,608	43,914,608	
L.1	Fund Balance, Ending (C. + L.2)	41,185,803	35,454,433	58,884,757	
M	Percentage of GF Fund Balance to GF Expenditures (L.1 / J.3)	20.4%	16.8%		

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

YES

If yes, complete the following: (If multi-year settlement, provide information for all years covered.)

Contract Period Settled	Management	Academic	Classified
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(Specify) YYYY-YY	Permanent		Temporary		Total Cost Increase	% *
	Total Cost Increase	% *	Total Cost Increase	% *		
a. SALARIES:						
Year 1: 2021-22					2,584,786	7.5%
Year 2: 2022-23					2,300,985	2.5%
Year 3: 2023-24					2,496,507	6.29%
b. BENEFITS:						
Year 1: 2021-22					916,176	7.5%
Year 2: 2022-23					468,705	2.5%
Year 3: 2023-24					875,218	6.29%

* As specified in Collective Bargaining Agreement or other Employment Contract

c. Provide an explanation on how the district intends to fund the salary and benefit increases, and also identify the revenue source/object code.

On January 17, 2023, the Board of Trustees approved the Collective Bargaining Agreement (CBA) with the CSEA providing for the following increases and one-time pay and approved the realignment of the salary of Classified Confidential with the CSEA. Under the Santa Monica College Police Association "me too clause", the settlement with the CSEA resulted in an additional 6% increase effective 7/1/2021, a one-time pay of \$3,000 per member for FY 22-23 and a salary increase from 40% to 75% of COLA effective 7/1/2023.

- (a) 7.5 % increase effective 7/1/2021
- (b) 2.5 % increase effective 7/1/2022 and a one-time pay of \$3,000 per full-time employee (Above amounts includes total cost of one-time pay for CSEA, Classified Confidential and SMCPOA of \$1,501,348)
- (c) Increase of 75 % of COLA increase effective 7/1/2023

The salary and benefit increases will be funded from the District's operating fund.

d. Did any contracts settled in this time period cover part-time, temporary faculty? **NO**

VI. 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. (Enter explanation below, include additional pages if needed.)

VII. Does the district have significant fiscal problems that must be addressed? **NO**
This year? **NO**
Next year? **NO**

If yes, what are the problems and what actions will be taken? (Enter explanation below, include additional pages if needed.)