

SANTA MONICA COMMUNITY COLLEGE DISTRICT
2020-2021 PROPOSED ADOPTED BUDGET NARRATIVE

The Santa Monica Community College District Proposed Adopted Budget for fiscal year 2020-2021 is comprised of the following nine funds:

Unrestricted General Fund	\$198,518,551
Restricted General Fund	<u>\$ 67,024,691</u>
Total General Fund	\$265,543,242
Special Reserve Fund (Capital)	\$ 31,850,917
Bond Fund: Measure S	\$ 9,716,959
Bond Fund: Measure AA	\$ 4,991,564
Bond Fund: Measure V	\$137,287,561
Bond Interest & Redemption Fund	\$ 94,266,067
Student Financial Aid Fund	\$ 47,386,330
Scholarship Trust Fund	\$ 45,000
Auxiliary Operations	<u>\$ 2,311,607</u>
Total Other Restricted	\$327,856,005

TOTAL PROPOSED ADOPTED BUDGET \$593,399,247

GENERAL FUND

General Fund Unrestricted (01.0)

These are the only funds available for the general operations of the District. All other funds are restricted in use.

Summary of 2019-2020

The District closed the 2019-2020 fiscal year with an Unrestricted General Fund operating deficit, including one-time items, of ~~<\$9,635,352>~~ (Excluding one-time items, the structural deficit was ~~<\$19,955,357>~~).

In 2019-2020 the District received a Cost of Living Allowance (COLA) increase on State apportionment of 3.26% or \$4,350,125 and realized one-time revenues of \$1,861,880 related to the reimbursement of excess STRS employer contributions, Part-Time Faculty Office Hour reimbursement and Prior Year Apportionment. Unfortunately, these increases in funding were largely offset by a loss of revenue of ~~<\$4,644,979>~~, related to the continued decline in the enrollment of non-resident students, and the application of an apportionment deficit factor, which was the result of the State's financial situation, of ~~<0.9502%>~~ or ~~<\$1,309,215>~~. For 2019-2020 total revenues, including one-time items, increased by \$234,080 or 0.1% from the prior year.

For 2019-2020, total expenditures, including one-time items, increased over the prior year by \$12,897,197 or 7.1% primarily as a result of the negotiated salary increases and/or one-time off schedule and retroactive pay with the Santa Monica College Faculty Association (SMCFA), Classified School Employees Association (CSEA), Santa Monica College Police Association (SMCPOA) and Confidential Employees totaling to \$6,073,002. In addition to these increases the District realized increased costs from the full year effect of hiring net terminations of \$1,875,507, Health and Welfare benefits for current employees and retirees of \$1,742,866, statutory and retirement benefits of \$1,486,058, and step, column and longevity increases of \$1,407,519.

The combination of these and other items resulted in an unaudited Unrestricted General Fund ending balance, including designated reserves, of \$21,040,755 or 10.78% of total expenditures and transfers.

2020-2021 Proposed Adopted Budget

The proposed, adopted budget is based on the 2020-2021 State budget, updated with the latest information provided by the Chancellor's Office. Changes to projections are expected as the year progresses, and updated information is received.

Major Highlights

Student Centered Funding Formula – Hold Harmless

In FY 2018-2019, the State adopted a new funding formula to determine the Apportionment allocation for each district named the Student-Centered Funding Formula (SCFF). The SCFF calculates Apportionment to be distributed to three main factors: base allocation (enrollment) - 70%, supplemental allocation (number of students receiving financial aid) – 20%, and the student success allocation (number of student success outcome achieved) – 10%. The original SCFF legislation contained a hold harmless provision which stated that through the 2021-2022 fiscal year districts will be funded at either the amount calculated under SCFF or at an amount calculated at the 2017-2018 funding level, plus COLA, whichever is greater. To assist Districts in adjusting to the SCFF the 2020-2021 Budget Act extended the hold harmless period through 2023-2024.

For 2020-2021, the District projects that it will be funded under the hold-harmless provision. Starting with the 2024-2025 fiscal year, when the hold-harmless period ends, the District is projected to receive ~\$12.4 million less funding than it would under the Hold Harmless calculation.

2020-2021 State Cash Deferrals

The State of California faced a fiscal year 2020-2021 deficit in excess of \$54 billion as of the May Revise. As an alternative to reducing funding to K-14 education, the State implemented a process called "Deferrals". Under a deferral process, the State will defer payments for the 2020-2021 fiscal year to the 2021-2022 fiscal year. For example, the

payment due to the District in February 2021 will be deferred to November 2021, and the payment due in March 2021 will be deferred to October 2021 and so on. Under a deferral process the District is directed to count the payments as if they occurred, hence not resulting in a funding reduction, while the State will count the expense in a future year when the payment is made, resulting in a current year savings to the State. The 2020-2021 Budget Act defers a total of \$1.45 billion of apportionment payments from fiscal year 2020-2021 to fiscal year 2021-2022 for the entire Community College System which equates to an apportionment deferral for the District of \$23.1M or 17% of the total computational revenue. The 2020-2021 Budget Act includes language that, to the extent the federal government provides sufficient federal funds to the State by October 15, 2020, up to approximately \$791.1 million of deferrals will be cancelled for the community colleges.

Linking Budget and Planning

The District Planning and Advisory Council (DPAC) is the District's primary planning body and is responsible for developing the annual Master Plan for Education Update, overseeing long-term planning efforts, reviewing the Vision, Mission, Values and Goals, assessing the Colleges planning process and developing new Strategic Initiatives. Over the last year, DPAC has made major revisions to the planning process to ensure that Annual Action Plans are presented to Budget Committee for review and are recommended to the Superintendent/President for approval within a timeframe that ensures that approved Annual Action Plans are included in the Adopted Budget. For 2020-2021 the following action plans have been approved by the Superintendent/President and included in the Adopted Budget:

Academic and Career Path

Budget: \$85,000 to be funded by Award and Innovation and Guided Pathways
Purpose/Goal of Action Plan: (1) Publish preliminary (course sequence) maps on the web for all Academic and Career Paths (programs) (2) Critically examine all Academic and Career Paths in the interest of closing equity gaps and increasing completion.

Institutional Support/Learning Resources for Students

Budget: \$30,000 (on-going) to be funded by the Unrestricted General Fund.
Purpose/Goal of Action Plan: Using data and assessment of identified best practices, align the structure and operation of instructional supports.

Starfish GPS Early Alert System

Budget: \$17,500 to be funded by Student Equity Achievement Program and Award for Innovation.
Purpose/Goal of Action Plan: Expand the Implementation of Starfish "GPS" Early Alert Solution Campus-wide and Launch Student Retention Predictive Analytics.

SMC Online Education

Budget: \$128,403 (on-going) to be funded by the Unrestricted General Fund.
Purpose/Goal of Action Plan: Increase the number of online degree and certificate completions by African American and Latinx students.

Facilities Master Plan

Budget: \$700,000 to be funded by General Obligation Bond funds.

Purpose/Goal of Action Plan: To create a practical data driven and visionary road map for the College to meet education needs and better serve the students, faculty, staff and the community.

Technology Master Plan

Budget: \$119,500 to be funded by an IEPI grant.

Purpose/Goal of Action Plan: Complete Year One of Technology Master Plan Goals, Objectives and Recommendations

Additional information regarding the District Planning and Advisory Council and the Annual Action Plans for 2020-2021 can be found at:

<https://www.smc.edu/administration/governance/district-planning-policies/index.php>

2019-2020 College Initiatives/Projects

The proposed Adopted Budget includes initiatives/projects originally budgeted in the 2019-2020 fiscal year that were not completed due to the COVID pandemic and have been carried over into the 2020-2021 fiscal year. These initiatives/projects include:

Safe Parking Pilot Program: \$50,000 in one-time funding to develop and implement a Safe Parking pilot program. (2019-2020 Board of Trustees Goals and Priorities Section 1 Sub-section 12 - Assess and focus on solutions to barriers related to students' personal circumstances that may negatively impact student success)

Gender Equity and Social Justice Center: \$75,000 in one-time funding to provide start-up funds for furniture, equipment, materials, supplies, training and temporary staffing to assist in implementing the Gender Equity and Social Justice Center. (2019-2020 Board of Trustees Goals and Priorities Section 1 Sub-section 12 Assess and focus on solutions to barriers related to students' personal circumstances that may negatively impact student success)

Gender Equity and Social Justice Center Renovation: \$250,000 in one-time funding, from the Capital Outlay Fund, to fund one-half of the budgeted cost of the renovation of the Associated Students computer lab to implement the new Gender Equity and Social Justice Center. (2019-2020 Board of Trustees Goals and Priorities Section 1 Sub-section 12 Assess and focus on solutions to barriers related to students' personal circumstances that may negatively impact student success)

District to Remain Online for 2020-2021 Academic Year

The public health emergency due to COVID-19 persists and it is unlikely that a safe and widely available vaccine will be available in the coming months. Because the Districts

number one concern is to protect the health and safety of our campus community Santa Monica College classes, support services and activities will remain online for the entire 2020-2021 academic year. For more information please visit <https://www.smc.edu/news/presidents-messages/2020-09-21-winter-spring-2021-update.php>

2020-2021 Major Assumptions

The major revenue assumptions include:

- The calculation of apportionment under the hold harmless clause of the SCFF which guarantees the District will receive the amount of apportionment collected in 2019-2020, less a deficit factor of <\$1,176,604> or <0.85%>.
- The non-repetition of one-time revenue received in 2019-2020.
- A decrease in funding from the part-time office hours reimbursement program of <\$813,281>. (both one-time and on-going)
- A decrease in “State on behalf contribution to STRS” of <\$1,050,522> as a result of funds appropriated for long-term unfunded liabilities being redirected by the State to reduce the employers’ contribution rates in 2020-2021.
- A decrease in non-resident tuition and Intensive ESL revenue of <\$4,234,039> due to a projected enrollment decline of non-resident students, net of an increase of non-resident tuition fees from \$300 to \$305 per unit.

The net effect of all changes in revenues, including those discussed above, has resulted in a projected decrease in total revenues of <\$8,077,916> or <4.35%> from the prior-year unaudited actuals.

The major expenditure assumptions include:

- Increases related to current employee and retiree health and welfare benefits totaling \$1,305,951.
- Inclusion of a vacancy list of 19 positions vital to ongoing operations and student success totaling \$762,855. The projected cost of the vacancy list reflects a discount of 66% to better indicate current year anticipated expenditures.
- Salary step, column and longevity increases for faculty and sworn police officers in the amount of \$736,649.
- Transfer of expenditures previously charged to the Student Equity and Achievement Program to the Unrestricted General Fund of \$735,863. These expenditures were deemed no longer appropriate expenditures under SEAP guidelines.
- Implementation of budget saving actions that include supplemental retirement plans for all employees except senior administrators; reduction in hourly instruction and non-instruction; furloughs and salary freezes for administrators, managers, confidentials and CSEA; renegotiation of contracts; reduction in discretionary budgets; transfer of lease payments to other funds; and targeted

programmatic reductions. The combined budgetary and actual savings is projected to be <\$15,950,735>.

The net effect all changes in expenditures, including those discussed above, has resulted in a projected decrease in total expenditures of <\$9,955,308> or <5.1%> compared with prior year unaudited actuals.

The breakdown of projected expenditures is as follows: 90.4% on salaries and benefits, 8.9% on contracts and services, 0.6% on supplies and 0.1% on transfers/financial.

Summary

The net effect of the projected changes in revenue and expenditures will result in a projected structural deficit of <\$17,795,982> and projected operating deficit, including one-time items, of <\$7,757,960>, resulting in a projected ending Unrestricted General Fund Balance of \$13,282,795 including designated reserves, or 7.17% of total expenditures and transfers.

2020-2021 Information, Data and Other Assumptions

Revenues

Federal Revenue

The federal revenue levels for 2020-2021 represent projected federal grant administrative allowances including Administrative Cost Allowance (ACA) for Financial Aid programs.

State Revenue – Principal Apportionment

State funding, in the form of Principal Apportionment, under the new Student-Centered Funding Formula, net of the deficit factor, constitutes 77% (\$136,612,903) of the District's operating revenue. The District receives Principal Apportionment through a combination of direct State funds known as General Apportionment, coupled with enrollment fees, property taxes (including Redevelopment Agency Funds) and the Education Protection Account (EPA), which was created as a result of the passage of Prop 30, and extended by the passage of Prop 55. These funds are combined to equal the Total Computational Revenues. If actual receipts of revenue from EPA, Redevelopment Agency (RDA), property taxes and/or enrollment fees differ from estimates, the general apportionment funding will be adjusted, subject to availability of state funding, to keep the total revenue constant.

State Revenue – Other

The proposed adopted budget includes a decrease related to the "State On-behalf Pension Contribution to STRS" of <\$1,050,522> , and a decrease in part-time office hours reimbursement funding in 2020-2021 of <\$813,281>.

Property Taxes

Based on preliminary projections, the District will receive \$34,473,566 in property taxes in 2020-2021. This is a combination of property tax shift, homeowner's exemption, secured taxes, unsecured taxes, supplemental taxes, RDA pass through and prior years' taxes. If the receipt of property tax does not meet these projections, the State may impose a deficit factor or constrain State funding to offset the resulting loss in funding.

Lottery

State Lottery revenues are paid each year according to the annual enrollment figures reported on the annual "320" Enrollment Report that is submitted to the California Community College Chancellor's Office by the District. The proposed adopted budget projects a reduction of lottery revenue of <\$314,500> from the prior year due to lower enrollment, net of the increase in the projected non-Prop 20 lottery rate from prior year rate of \$148.78 per FTES to \$150.00 per FTES. If lottery sales or enrollment fall below projections, lottery revenue will be adjusted accordingly.

Local Revenues

The Local Revenue section of the budget contains Non-resident Tuition, the District's largest revenue source outside of Principal Apportionment. The Non-resident Tuition line item includes both revenues generated from Non-resident Tuition and revenue from special Intensive ESL classes for international students. For 2020-2021, the District projects a decrease in non-resident FTES of <576.61> or <15.6%> which equates to a projected decline in revenue of ~ <\$4.0> million in Non-resident Tuition in 2020-2021 from the prior year. Additionally, due to COVID-19 restrictions, the Intensive ESL program is projected to only serve a minimal number of students resulting in a decrease of ~ <\$210,353> in revenue.

Since 2017-2018 Non-Resident Tuition is projected to have declined by ~<28.9%> or <\$9,823,276>.

The remaining local revenue categories include property taxes, enrollment fees, student fees, interest, rental of facilities, etc.

Full-time Equivalent Students Served (FTES)

The District is projecting a decrease in resident enrollment of <585.72> credit FTES or <3.0%> from the prior year reported. Under the Student-Centered Funding Formula, this will not result in a decrease in funding as the District is funded under the hold-harmless provision of the formula. The District is also projecting a decrease in non-resident enrollment of <576.61> FTES or <15.6%> from the prior year actual, which will result in a projected decline in revenue of ~ <\$4.0> million in 2020-2021.

Since 2016-2017, total resident and non-resident FTES served is projected to have declined by ~ <13.1%> or <3,406.3> FTES.

Expenditures

Salary and Benefits

Salary expenditure projections reflect applicable step, column and longevity increases for qualified SMCFA and SMCPOA employees.

In an effort to save costs, the Board of Trustees approved a resolution freezing the salaries and imposing furloughs of two day per month on all Management and Confidential employees effective August 1, 2020 for the fiscal year 2020-2021. In addition, the Board of Trustees entered into a Memorandum of Understanding with the CSEA to freeze salaries, implement one furlough day per month effective August 1, 2020 and not impose any layoffs prior to January 1, 2021. The total projected year over year savings related to these actions is <\$3,435,895>.

Additionally, the Board of Trustees approved a Supplemental Retirement Incentive Program (SRP) for SMCFA represented employees on June 2, 2020 and approved a Supplemental Retirement Incentive Program for Academic Managers and Classified Managers, CSEA represented employees and Confidentials on September 1, 2020 which results in an estimated net savings of <\$5,122,268>, excluding the cost of backfilling positions deemed vital to operations and student success.

As a cost savings measure and as a result of declining enrollment, hourly instruction and non-instruction allocations were reduced by approximately 5%. Total year over year savings, net of step and column and additional days of summer session falling in the 2020-2021 fiscal year, is projected to be <\$1,124,707>.

Benefit expenditure projections reflect increases caused by projected increases in benefits rates, incentives from SRP plan, net of savings.

For the proposed adopted budget, changes in salary, benefit and vacancy line items result in a decrease from the prior year actual by approximately <\$8,511,450> or <4.84%>.

2020-2021, salaries and benefits represent 90.4% of total expenditures and transfers for the District's unrestricted general fund.

Supplies, Services, Capital and Transfers

Supplies, Services, Capital and Transfer expenditure projections reflect departmental requests based on operational needs. For the proposed adopted budget, changes in these line items account for an decrease of approximately <\$4,925,213> or <21.6%> over prior year adopted budget allocations. The decrease is mainly due to a decrease in Bad Debts-Students Fees, expenditures for rents and leases that were moved to Capital Outlay Fund,

and decrease in the cost of Big Blue Bus contract. Additionally, the District has been granted an exemption to required matches for Federal Work Study and SEOG resulting in projected savings of approximately <\$400,000>.

For 2020-2021, supplies, services, capital, and transfers represent 9.6% of total expenditures and transfers for the District's unrestricted general fund.

The largest line item of non-salary and benefit related expenditure is Contracts/Services. The Contracts/Services line item in the adopted budget includes: Advertising 18%, Bank Fees and Bad Debt 13%, Repairs and Maintenance of Equipment 10%, Other Contract Services 9%, Software Licensing 7%, Consultants 6%, District Copiers 5%, LACOE Contracts (i.e. BEST, PeopleSoft, HRS) 5%, Rents/Leases Big Blue Bus, etc) 4%, Legal Services (including Personnel Commission) 4%, Off-Campus Printing 3%, Postage and Delivery Services 3%, Deferral/Borrowing cost 2%, Conferences and Training 2%, Professional Growth 2%, Memberships and Dues 1%, Audit 1%, Recruiting-Students 1% and Other Services (i.e. Repair-Facility, Field Trips, Fingerprinting, etc.) 4%.

Designated Reserves

The Designated Reserves serve to allocate a portion of the projected ending unrestricted fund balance towards future anticipated expenditures and/or purposes. Designated Reserves help to maintain fiscal stability by recognizing the future expenditure and its possible effect on future fund balances. For 2020-2021, Designated Reserve includes a Reserve for Future STRS and PERS increases. The "Reserve for Future STRS and PERS Increases" line item has been established to partially offset projected increases in District STRS and PERS contributions through 2023-2024. The balance of "Classified Employee Welfare Fund" was distributed among the CSEA members as a one-time payment in 2019-2020.

RESTRICTED FUNDS

General Fund Restricted (01.3)

This fund represents restricted funding that is received by the District from Federal, State, and Local sources. All grants that do not end by June 30, 2021, will be carried over to the 2021-2022 budget, if permissible.

The ending fund balance contains prior year balances from the following programs: Lottery, Parking, Community Services, Contract Education, Health and Psychological Services and the SMC Performing Arts Center. These balances represent revenue recognized and earned in prior years in excess of expenditures and are unavailable for transfer to other programs or funds.

When received, new grants will be presented to the Board of Trustees for approval, and the District's budget will be augmented to reflect the increase.

Special Reserve Fund (40.0) Capital

This fund is also known as the Capital Expenditures Fund. These funds are used for capital outlay related projects, including the lease payoff of Certificate of Participation 2020-2021 for AET, Photovoltaic Power System and Parking structure, and any expenditures for scheduled maintenance/physical plant, special repair projects, and architectural barrier removal. State funding for capital projects and donations are also accounted for in this fund. In addition, rents and leases for Madison site, the City of Santa Monica swimming pool and the Airport Campus are charged to Capital Outlay Fund in 2020-2021.

All capital expenditures and revenue in the Special Reserve Fund, as well as 42.3, 42.4 and 42.5, reflect the total expenditure allocation and the total revenue for all projects and are not limited to the current year, thus resulting in a zero-ending balance. Money in these funds may not be transferred into the general fund.

Bond Fund Measure S (42.3)

This fund reflects the revenue from the sale of bonds approved through Measure S and the interest earned in the fund. The expenditures in this fund relate to the District's construction plan approved under Measure S.

Bond Fund Measure AA (42.4)

This fund reflects the revenue from the sale of bonds approved through Measure AA and the interest earned in the fund. The expenditures in this fund relate to the District's construction plan approved under Measure AA.

Bond Fund Measure V (42.5)

This fund reflects the revenue from the sale of bonds approved through Measure V and the interest earned in the fund. The expenditures in this fund relate to the District's construction plan approved under Measure V.

Bond Interest and Redemption Fund (48.0)

This fund is administered by the Los Angeles County Auditor-Controller's Office and reflects the receipt of property tax revenue due to voted indebtedness for bond issues and the payment of interest on those bonds plus the redemption of the bonds that mature within the 2020-2021 fiscal year. This information is provided by the Los Angeles County Treasurer's Office through the Los Angeles County Office of Education.

Student Financial Aid Fund (74.0)

This fund consists of all student financial aid programs (PELL, SEOG, Loans, Santa Monica College Promise, Student Success Completion, CARES – Higher Education Relief Fund and

Cal Grants). The transfer line items reflect a transfer from the Unrestricted General Fund to meet the match requirements of the individual grant programs.

Scholarship Trust Fund (75.0)

This fund is to account for gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or grants in aid to students.

Auxiliary Operations

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

Other Post-Employment Benefits Irrevocable Trust - Informational

To improve transparency and assist the reader, an informational section has been added to the proposed Adopted Budget which details the annual activity, including gains and losses, of the irrevocable trust established by the District in 2008-2009 to assist in the long-term funding of retiree medical benefits.

CONCLUSION

This is the recommended budget for adoption. While it reflects the best information currently available, it is expected that changes will occur during the year. Some changes will be the result of revised state revenue allocations based on changes in the state budget, and others will be internal adjustments resulting from new or updated information.

UNRESTRICTED GENERAL FUND 01.0
2020-2021 ADOPTED REVENUE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL REVENUES	2020-2021 ADOPTED BUDGET
FEDERAL			
01 FIN AID ADM ALLOWANCES	136,173	125,923	134,326
02 TOTAL FEDERAL	136,173	125,923	134,326
STATE			
03 GENERAL APPORTIONMENT	64,019,115	77,089,021	67,293,602
04 EDUCATION PROTECTION ACCOUNT-PROP 30/55	19,901,099	10,071,579	22,496,483
05 COLA	4,350,124	4,350,124	-
06 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	-	303,912	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	-	(253,257)	-
08 HOMEOWNERS EXEMPT	93,379	90,208	90,208
09 STATE LOTTERY REVENUE	3,742,060	3,711,867	3,397,367
10 MANDATED PROGRAM COSTS	622,981	622,981	592,762
11 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	5,911,144	6,932,887	5,882,365
12 OTHER STATE	2,860,941	4,062,614	3,249,334
13 TOTAL STATE	101,500,843	106,981,936	103,002,121
LOCAL			
14 PROP TAX SHIFT (ERAF)	13,211,517	9,639,396	9,639,396
15 SECURED TAX	16,737,824	16,805,463	18,231,298
16 SUPPLEMENTAL TAXES	391,781	355,787	355,787
17 UNSECURED TAX	600,542	592,339	592,339
18 PRIOR YRS TAXES	550,358	532,489	532,489
19 PROPERTY TAX - RDA PASS THRU	1,752,991	1,829,829	1,829,829
20 PROPERTY TAX - RDA RESIDUAL	2,837,858	3,202,220	3,202,220
21 RENTS	152,000	99,965	3,600
22 INTEREST	926,400	666,902	167,400
23 ENROLLMENT FEES	13,615,223	12,165,140	12,601,277
24 UPPER DIVISION FEES	73,294	71,904	71,904
25 STUDENT RECORDS	394,300	334,506	346,500
26 NON-RESIDENT TUITION/INTENSIVE ESL	30,740,290	28,384,549	24,150,510
27 OTHER STUDENT FEES & CHARGES	64,600	74,375	77,000
28 F1 APPLICATION FEES	203,800	148,052	125,000
29 OTHER LOCAL	894,100	2,557,301	1,406,000
30 I. D. CARD SERVICE CHARGE	962,300	721,545	747,400
31 LIBRARY CARDS	40	-	-
32 LIBRARY FINES	4,000	2,803	-
33 PARKING FINES	128,290	108,553	-
34 TOTAL LOCAL	84,241,508	78,293,118	74,079,949
35 TOTAL REVENUE	185,878,524	185,400,977	177,216,396
36 TRANSFER IN	203,978	135,366	261,400
37 SALE OF EQUIPMENT AND SUPPLIES	-	19,369	-
38 TOTAL OTHER FINANCING SOURCES	203,978	154,735	261,400
39 TOTAL REVENUE AND TRANSFERS	186,082,502	185,555,712	177,477,796

UNRESTRICTED GENERAL FUND 01.0
2020-2021 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL EXPENDITURES	2020-2021 ADOPTED BUDGET
01 INSTRUCTION	29,613,615	30,871,953	28,433,427
02 ACADEMIC MANAGERS	6,889,431	7,111,548	5,518,688
03 NON-INSTRUCTION	6,377,580	6,676,087	6,453,386
04 HOURLY INSTRUCTION	31,934,158	33,278,389	31,967,655
05 HOURLY NON-INSTRUCTION	5,106,871	5,304,185	5,490,212
07 VACANT POSITIONS	139,360	-	934,580
08 VACANCY SAVINGS	(91,978)	-	(616,823)
09 TOTAL ACADEMIC	79,969,037	83,242,162	78,181,125
10 CLASSIFIED REGULAR	22,375,623	24,305,797	22,830,397
11 CLASSIFIED MANAGERS	5,119,053	5,422,299	5,058,219
12 CLASS REG INSTRUCTION	3,659,966	3,652,462	3,273,448
13 CLASSIFIED HOURLY	2,117,676	2,331,676	1,709,362
14 CLASS HRLY INSTRUCTION	530,751	447,395	468,769
15 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	-	1,044,557	-
16 VACANT POSITIONS	2,878,382	-	791,335
17 VACANCY SAVINGS	(1,899,732)	-	(522,281)
18 TOTAL CLASSIFIED	34,781,719	37,204,186	33,609,249
19 STRS	9,947,295	10,842,602	9,843,967
20 STATE ON-BEHALF PENSION CONTRIB TO STRS	5,911,144	6,932,887	5,882,365
21 PERS	7,189,068	7,754,386	7,528,724
22 OASDI/MEDICARE	3,773,034	4,081,364	3,755,260
23 H/W	16,509,281	17,035,692	17,293,626
24 RETIREES' H/W	4,753,535	4,712,032	5,760,049
25 SUI	166,319	146,590	155,086
26 WORKERS' COMPENSATION	1,967,806	1,952,228	2,113,152
27 ALTERNATIVE RETIREMENT	502,260	531,060	494,483
28 EARLY RETIREMENT INCENTIVES	1,298,771	1,298,771	2,608,177
29 BENEFITS RELATED TO CLASSIFIED ONE-TIME OFF SCH PAYMENT/RETRO	-	178,796	-
30 BENEFITS RELATED TO VACANT POSITIONS	905,321	-	517,775
31 BENEFITS RELATED TO VACANCY SAVINGS	(597,512)	-	(341,732)
32 TOTAL BENEFITS	52,326,322	55,466,408	55,610,932
33 SUPPLIES	1,042,786	738,132	967,972
34 TCO-SUPPLIES	65,538	2,087	65,538
35 TOTAL SUPPLIES	1,108,324	740,219	1,033,510
36 CONTRACTS/SERVICES	16,000,197	13,514,573	11,345,292
37 TCO-CONTRACTS/SERVICES	-	25,740	-
38 DEFERRAL/BORROWING COST	-	-	300,000
39 INSURANCE	1,143,085	1,246,373	1,355,710
40 UTILITIES	4,021,059	3,340,130	3,540,457
41 TOTAL SERVICES	21,164,341	18,126,816	16,541,459
42 EQUIPMENT	100,000	82,963	75,000
43 TOTAL CAPITAL	100,000	82,963	75,000
44 TOTAL EXPENDITURES	189,449,743	194,862,754	185,051,275
45 OTHER OUTGO - TRANSFERS	384,498	327,201	183,981
46 OTHER OUTGO - STUDENT AID	2,500	1,109	500
47 TOTAL TRANSFERS/FINANCIAL AID	386,998	328,310	184,481
48 TOTAL EXPENDITURES & TRANSFERS	189,836,741	195,191,064	185,235,756

UNRESTRICTED GENERAL FUND 01.0			
2020-2021 ADOPTED FUND BALANCE BUDGET			
ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL FUND BALANCE	2020-2021 ADOPTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	177,670,960	172,633,583	166,284,936
02 TOTAL EXPENDITURES AND TRANSFERS	188,044,822	192,588,940	183,318,064
03 VACANT POSITIONS WITH PAYROLL RELATED BENEFITS	3,923,063	-	2,243,690
04 VACANT SAVINGS WITH PAYROLL RELATED BENEFITS	(2,589,222)	-	(1,480,836)
05 OPERATING SURPLUS/(DEFICIT)	(11,707,703)	(19,955,357)	(17,795,982)
ONE-TIME ITEMS			
06 FTES BORROWING/DECLINE	8,411,542	12,369,464	12,369,464
07 APPORTIONMENT DEFICIT FACTOR	-	(1,309,215)	(1,176,604)
08 STRS EMPLOYER EXCESS CONTRIBUTION	-	1,134,810	-
09 PART-TIME FACULTY OFFICE HOURS	-	676,415	-
10 PRIOR YEAR APPORTIONMENT ADJ	-	50,655	-
11 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT & RETRO	-	(1,223,353)	-
12 DEFERRAL/BORROWING COST	-	-	(300,000)
13 GENDER EQUITY AND SOCIAL JUSTICE	(75,000)	-	(75,000)
14 SAFE PARKING PILOT PROGRAM	(50,000)	-	(50,000)
15 EQUIPMENT FOR VETERANS RESOURCE CENTER	(25,000)	(82,964)	-
16 TCO-SUPPLIES AND CONTRACTS/SERVICES	(65,538)	(27,827)	(65,538)
17 ONE-TIME BUDGET AUGMENTATION	(242,540)	(1,267,980)	(664,300)
18 OPERATING SURPLUS/(DEFICIT) INCLUDING ONE-TIME ITEMS	(3,754,239)	(9,635,352)	(7,757,960)
19 BEGINNING BALANCE	30,676,107	30,676,107	21,040,755
20 ENDING FUND BALANCE	26,921,868	21,040,755	13,282,795
21 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	14.18%	10.78%	7.17%

DESIGNATION OF FUND BALANCE			
ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL FUND BALANCE	2020-2021 ADOPTED BUDGET
22 UNDESIGNATED FUND BALANCE	25,011,582	19,511,702	11,517,365
23 UNDESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFER	13.18%	10.00%	6.22%
DESIGNATED RESERVE FOR:			
24 CLASSIFIED EMPLOYEE WELFARE FUND	456,733	-	-
25 RESERVE FOR FUTURE STRS AND PERS INCREASES	1,453,553	1,529,053	1,765,430
26 TOTAL	1,910,286	1,529,053	1,765,430
27 DESIGNATED FB RATIO TO TTL EXPENDITURES & TRANSFERS	1.01%	0.78%	0.95%
28 TOTAL ENDING FUND BALANCE	26,921,868	21,040,755	13,282,795
29 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFERS **	14.18%	10.78%	7.17%

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

**UNRESTRICTED GENERAL FUND 01.0
2020-2021 ADOPTED REVENUE BUDGET**

ACCOUNTS	2016-2017 ACTUAL REVENUES	2017-2018 ACTUAL REVENUES	2018-2019 ACTUAL REVENUES	2019-2020 ACTUAL REVENUES	2020-2021 ADOPTED BUDGET
FEDERAL					
01 FIN AID ADM ALLOWANCES	104,493	104,282	102,225	125,923	134,326
02 TOTAL FEDERAL	104,493	104,282	102,225	125,923	134,326
STATE					
03 GENERAL APPORTIONMENT	56,001,655	65,057,999	61,474,327	77,089,021	67,293,602
04 EDUCATION PROTECTION ACCOUNT - PROP 30/55	15,951,192	17,177,447	19,523,072	10,071,579	22,496,483
05 ACCESS-RESTORATION OF WORKLOAD REDUCTION	3,174	-	-	-	-
06 COLA	-	1,597,101	3,520,794	4,350,124	-
07 PRIOR YEAR APPORTIONMENT ADJUSTMENTS	1,737,350	5,401,981	139,778	303,912	-
08 PRIOR YEAR APPORTIONMENT ADJ-RDA SHIFT	591,580	-	-	-	-
09 PRIOR YEAR APPORTIONMENT ADJUSTMENTS-EPA	112,504	678,010	(152,804)	(253,257)	-
10 HOMEOWNERS EXEMPT	95,788	94,669	93,379	90,208	90,208
11 STATE LOTTERY REVENUE	3,902,630	3,838,100	4,083,524	3,711,867	3,397,367
12 MANDATED PROGRAM COSTS	2,611,038	1,210,138	548,459	622,981	592,762
13 STATE ON-BEHALF PENSION CONTR TO STRS	3,591,831	4,932,194	5,406,188	6,932,887	5,882,365
14 OTHER STATE	806,230	2,428,701	4,406,006	4,062,614	3,249,334
15 TOTAL STATE	85,404,972	102,416,340	99,042,723	106,981,936	103,002,121
LOCAL					
16 PROP TAX SHIFT (ERAF)	13,824,023	11,553,441	13,211,517	9,639,396	9,639,396
17 SECURED TAX	14,527,492	14,821,405	16,087,391	16,805,463	18,231,298
18 SUPPLEMENTAL TAXES	361,103	365,052	391,781	355,787	355,787
19 UNSECURED TAX	573,351	595,659	600,542	592,339	592,339
20 PRIOR YRS TAXES	100,329	368,454	550,358	532,489	532,489
21 PROPERTY TAX - RDA PASS THRU	1,415,450	2,312,070	1,752,991	1,829,829	1,829,829
22 PROPERTY TAX - RDA RESIDUAL	2,307,502	2,356,640	2,837,858	3,202,220	3,202,220
23 RENTS	165,467	200,561	150,458	99,965	3,600
24 INTEREST	411,642	584,956	936,903	666,902	167,400
25 ENROLLMENT FEES	14,409,483	13,914,124	13,668,748	12,165,140	12,601,277
26 UPPER DIVISION FEES	32,760	65,688	66,655	71,904	71,904
27 STUDENT RECORDS	413,747	464,539	395,849	334,506	346,500
28 NON-RESIDENT TUITION/INTENSIVE ESL	33,434,401	33,973,786	33,029,528	28,384,549	24,150,510
29 FEE BASED INSTRUCTION	309,069	162,563	-	-	-
30 OTHER STUDENT FEES & CHARGES	90,422	80,151	64,878	74,375	77,000
31 F1 APPLICATION FEES	257,087	237,827	203,827	148,052	125,000
32 OTHER LOCAL	563,733	772,368	990,862	2,557,301	1,406,000
33 I. D. CARD SERVICE CHARGE	1,099,099	1,031,015	966,099	721,545	747,400
34 LIBRARY CARDS	-	100	40	-	-
35 LIBRARY FINES	7,075	5,022	3,934	2,803	-
36 PARKING FINES	203,662	190,632	128,290	108,553	-
37 TOTAL LOCAL	84,506,897	84,056,053	86,038,509	78,293,118	74,079,949
38 TOTAL REVENUE	170,016,362	186,576,675	185,183,457	185,400,977	177,216,396
39 TRANSFER IN	77,438	107,244	116,408	135,366	261,400
40 SALE OF EQUIPMENT AND SUPPLIES	12,797	6,253	21,767	19,369	-
41 TOTAL OTHER FINANCING SOURCES	90,235	113,497	138,175	154,735	261,400
42 TOTAL REVENUE AND TRANSFERS	170,106,597	186,690,172	185,321,632	185,555,712	177,477,796
43 BEGINNING BALANCE	17,730,338	18,024,335	23,813,118	28,280,906	19,511,702
44 BEGINNING DESIGNATED RESERVE	6,195,253	3,347,439	3,835,224	2,395,201	1,529,053
45 TOTAL FUNDS AVAILABLE	194,032,188	208,061,946	212,969,974	216,231,819	198,518,551

**UNRESTRICTED GENERAL FUND 01.0
2020-2021 ADOPTED EXPENDITURE BUDGET**

ACCOUNTS	2016-2017 ACTUAL EXPENDITURES	2017-2018 ACTUAL EXPENDITURES	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES	2020-2021 ADOPTED BUDGET
01 INSTRUCTION	27,354,343	27,870,271	27,834,180	30,871,953	28,433,427
02 ACADEMIC MANAGERS	7,023,106	6,859,202	6,531,131	7,111,548	5,518,688
03 NON-INSTRUCTION	6,525,280	6,029,871	6,191,422	6,676,087	6,453,386
04 HOURLY INSTRUCTION	33,047,270	33,007,388	33,106,723	33,278,389	31,967,655
05 HOURLY INSTRUCTION-FEE BASED INSTRUCTION	74,686	73,426	-	-	-
06 HOURLY NON-INSTRUCTION	4,578,377	4,847,904	5,018,781	5,304,185	5,490,212
08 VACANT POSITIONS	-	-	-	-	934,580
09 VACANCY SAVINGS	-	-	-	-	(616,823)
10 TOTAL ACADEMIC	78,603,062	78,688,062	78,682,237	83,242,162	78,181,125
11 CLASSIFIED REGULAR	22,627,625	22,857,447	22,021,537	24,305,797	22,830,397
12 CLASSIFIED MANAGERS	5,751,991	5,919,305	5,363,224	5,422,299	5,058,219
13 CLASS REG INSTRUCTION	3,442,296	3,489,896	3,540,497	3,652,462	3,273,448
14 CLASSIFIED HOURLY	2,415,522	2,088,417	2,161,437	2,331,676	1,709,362
15 CLASS HRLY INSTRUCTION	495,328	420,897	410,154	447,395	468,769
16 CLASSIFIED ONE-TIME OFF SCHEDULE PAYMENT/RETRO	-	-	-	1,044,557	-
17 VACANT POSITIONS	-	-	-	-	791,335
18 VACANCY SAVINGS	-	-	-	-	(522,281)
19 TOTAL CLASSIFIED	34,732,762	34,775,962	33,496,849	37,204,186	33,609,249
20 STRS	7,352,147	9,867,659	9,488,778	10,842,602	9,843,967
21 STATE ON-BEHALF PENSION CONTRIB TO STRS	3,591,831	4,932,194	5,406,188	6,932,887	5,882,365
22 PERS	5,109,670	5,750,260	6,550,219	7,754,386	7,528,724
23 OASDI/MEDICARE	3,806,791	3,865,374	3,808,169	4,081,364	3,755,260
24 H/W	14,653,754	15,314,231	15,434,151	17,035,692	17,293,626
25 RETIREES' H/W	3,573,461	4,110,488	4,570,707	4,712,032	5,760,049
26 SUI	158,478	164,111	155,571	146,590	155,086
27 WORKERS' COMPENSATION	2,043,358	2,232,666	2,049,155	1,952,228	2,113,152
28 ALTERNATIVE RETIREMENT	528,223	398,160	512,693	531,060	494,483
29 EARLY RETIREMENT INCENTIVES	-	1,298,431	1,299,111	1,298,771	2,608,177
30 BENEFITS REL TO FEE BASED INSTRUCTION	19,250	22,455	-	-	-
31 BENEFITS REL TO CLASSIFIED ONE-TIME OFF SCH PAY/RETRO	-	-	-	178,796	-
32 BENEFITS RELATED TO VACANT POSITIONS	-	-	-	-	517,775
33 BENEFITS RELATED TO VACANCY SAVINGS	-	-	-	-	(341,732)
34 TOTAL BENEFITS	40,836,963	47,956,029	49,274,742	55,466,408	55,610,932
35 SUPPLIES	855,634	788,408	923,954	738,132	967,972
36 TCO-SUPPLIES	106,573	77,312	-	2,087	65,538
37 TOTAL SUPPLIES	962,207	865,720	923,954	740,219	1,033,510
38 CONTRACTS/SERVICES	12,998,660	12,993,745	14,917,458	13,514,573	11,345,292
39 TCO-CONTRACTS/SERVICES	-	-	-	25,740	-
40 DEFERRAL/BORROWING COST	-	-	-	-	300,000
41 INSURANCE	930,695	1,036,115	1,105,135	1,246,373	1,355,710
42 UTILITIES	3,264,972	3,782,758	3,568,348	3,340,130	3,540,457
43 TOTAL SERVICES	17,194,327	17,812,618	19,590,941	18,126,816	16,541,459
44 EQUIPMENT	5,043	-	-	82,963	75,000
45 TCO - EQUIPMENT REPLACEMENT	-	-	-	-	-
46 TOTAL CAPITAL	5,043	-	-	82,963	75,000
47 TOTAL EXPENDITURES	172,334,364	180,098,391	181,968,723	194,862,754	185,051,275
48 OTHER OUTGO - TRANSFERS	324,731	314,114	324,601	327,201	183,981
49 OTHER OUTGO - STUDENT AID	1,319	1,099	543	1,109	500
50 TOTAL TRANSFERS/FINANCIAL AID	326,050	315,213	325,144	328,310	184,481
51 TOTAL EXPENDITURES & TRANSFERS	172,660,414	180,413,604	182,293,867	195,191,064	185,235,756
52 CONTINGENCY RESERVE	18,024,335	23,813,118	28,280,906	19,511,702	11,517,365
53 DESIGNATED RESERVE	3,347,439	3,835,224	2,395,201	1,529,053	1,765,430
54 TOTAL	194,032,188	208,061,946	212,969,974	216,231,819	198,518,551

**RESTRICTED GENERAL FUND 01.3
2020-2021 ADOPTED REVENUE BUDGET**

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL REVENUES	2020-2021 ADOPTED BUDGET
FEDERAL			
01 CARES-HIGHER EDUCATION EMERGENCY RELIEF FUND	-	340,855	5,755,902
02 CARES-HEERF-MINORITY SERVING INSTITUTIONS	-	-	803,053
03 COVID-19 RESPONSE BLOCK GRANT-FEDERAL	-	796,434	193,269
04 FWS-FEDERAL WORK STUDY	561,721	682,086	562,636
05 PERKINS IV TITLE I-C	808,020	808,020	890,485
06 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	60,025	60,917	59,667
07 FEDERAL CARRYOVERS	2,013,502	1,686,815	2,204,744
08 OTHER FEDERAL	2,032,494	960,895	2,941,671
09 TOTAL FEDERAL	5,475,762	5,336,022	13,411,427
STATE			
10 LOTTERY	1,320,727	1,330,290	1,132,967
11 ADULT EDUCATION BLOCK GRANT	428,049	373,768	431,453
12 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	83,416	72,381	91,932
13 CALWORKS	343,764	328,197	341,870
14 COVID-19 RESPONSE BLOCK GRANT-STATE	-	-	1,214,875
15 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	2,197,413	2,208,724	2,200,303
16 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,308,990	1,308,380	1,243,541
17 EQUAL EMPLOYMENT OPPORTUNITY	45,000	-	50,000
18 FINANCIAL AID TECHNOLOGY-ONGOING	69,167	69,167	68,261
19 GUIDED PATHWAYS	554,999	-	221,999
20 NURSING EDUCATION PROGRAM SUPPORT	251,070	251,070	251,070
21 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	247,966	-	-
22 SFAA-STUDENT FINANCIAL AID ADMIN	828,006	718,201	848,138
23 STRONG WORKFORCE PROGRAM	891,721	-	1,084,498
24 STUDENT EQUITY AND ACHIEVEMENT	8,907,810	4,089,499	8,907,810
25 VETERANS RESOURCE CENTER	17,699	-	-
26 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	907,560	1,017,735	844,130
27 STATE CARRYOVERS	18,335,438	15,237,788	17,215,426
28 OTHER STATE	1,040,513	313,704	-
29 TOTAL STATE	37,779,308	27,318,904	36,148,273
LOCAL			
30 COMMUNITY SERVICES	661,795	336,281	661,795
31 CONSOLIDATED CONTRACT ED-LOCAL	238,700	73,000	470,822
32 HEALTH FEES	1,208,562	1,075,257	1,075,257
33 PARKING FEES	1,305,777	1,019,653	-
34 PICO PROMISE	151,347	151,347	133,110
35 DONATIONS-KCRW	2,909,949	1,887,822	2,607,520
36 RADIO GRANTS	1,294,677	1,176,033	1,165,210
37 CPB-CARES STABILIZATION GRANT-KCRW	-	75,000	-
38 LOCAL CARRYOVERS	199,287	384,525	94,049
39 OTHER LOCAL	6,657,022	6,425,986	5,326,501
40 TOTAL LOCAL	14,627,116	12,604,904	11,534,264
41 TOTAL REVENUE	57,882,186	45,259,830	61,093,964

RESTRICTED GENERAL FUND 01.3
2020-2021 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL EXPENDITURES	2020-2021 ADOPTED BUDGET
01 INSTRUCTION	221,500	1,584	60,000
02 MANAGEMENT	2,697,824	1,670,513	2,753,833
03 NON-INSTRUCTION	2,158,107	2,506,118	3,251,463
04 HOURLY INSTRUCTION	38,620	11,061	3,500
05 HOURLY NON-INSTRUCTION	5,952,498	6,132,212	10,035,341
06 TOTAL ACADEMIC	11,068,549	10,321,488	16,104,137
07 CLASSIFIED REGULAR	5,665,078	4,354,688	4,993,069
08 CLASSIFIED MANAGERS	454,668	523,580	528,418
09 CLASS REG INSTRUCTION	71,424	53,630	75,917
10 CLASSIFIED HOURLY	2,256,441	2,321,343	2,856,925
11 CLASS HRLY INSTRUCTION	258,088	153,507	533,324
12 TOTAL CLASSIFIED	8,705,699	7,406,748	8,987,653
13 BENEFITS HOLDING ACCOUNT	7,046,927	-	8,929,831
14 STRS	-	1,206,564	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	-	1,017,735	-
16 PERS	-	1,123,653	-
17 OASDI/MEDICARE	-	617,380	-
18 H/W	-	2,049,656	-
19 SUI	-	7,984	-
20 WORKERS' COMP.	-	281,319	-
21 ALTERNATIVE RETIREMENT	-	105,754	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	15,694	-
23 TOTAL BENEFITS	7,046,927	6,425,739	8,929,831
24 TOTAL SUPPLIES	1,599,718	2,958,029	3,455,727
25 CONTRACTS/SERVICES	15,929,465	11,155,680	15,432,176
26 INSURANCE	5,538,551	5,503,669	4,030,503
27 UTILITIES	154,000	67,533	111,000
28 TOTAL SERVICES	21,622,016	16,726,882	19,573,679
29 BLDG & SITES	2,029,278	1,938,988	650,000
30 EQUIPMENT/LEASE PURCHASE	2,991,674	1,314,778	3,117,828
31 TOTAL CAPITAL	5,020,952	3,253,766	3,767,828
32 TOTAL EXPENDITURES	55,063,861	47,092,652	60,818,855
33 OTHER OUTGO - STUDENT AID	3,203,724	1,072,788	956,906
34 OTHER OUTGO - TRANSFERS	203,978	135,366	261,400
35 TOTAL OTHER OUTGO	3,407,702	1,208,154	1,218,306
36 TOTAL EXPENDITURES & OTHER OUTGO	58,471,563	48,300,806	62,037,161

RESTRICTED GENERAL FUND 01.3
2020-2021 ADOPTED FUND BALANCE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL FUND BALANCE	2020-2021 ADOPTED BUDGET
01 TOTAL REVENUE AND TRANSFERS	57,882,186	45,259,830	61,093,964
02 TOTAL EXPENDITURES AND TRANSFERS	58,471,563	48,300,806	62,037,161
03 OPERATING SURPLUS/(DEFICIT)	(589,377)	(3,040,976)	(943,197)
04 BEGINNING BALANCE	8,971,703	8,971,703	5,930,727
05 CONTINGENCY RESERVE/ENDING FUND BALANCE	8,382,326	5,930,727	4,987,530
06 FUND BALANCE RATIO TO TTL EXPENDITURES & TRANSFE	14.34%	12.28%	8.04%

**RESTRICTED GENERAL FUND 01.3
DETAIL OF OTHER REVENUES AND CARRYOVER**

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL REVENUES	2020-2021 ADOPTED BUDGET
FEDERAL CARRYOVER			
01 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	306,551	208,539	316,184
02 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	-	-	137,900
03 MINORITY COLLEGE CURRICULUM IMPROVEMENT	60,246	55,231	-
04 NAVIGATING THE PATHWAY TO SUCCESS	-	-	598,205
05 PROMOTION OF HUMANITIES - TEACHING AND LEARNING	91,130	33,058	58,073
06 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	1,209,219	1,090,573	915,751
07 STEM SCHOLARS PROGRAM (NSF)	137,553	136,832	-
08 TRIO UPWARD BOUND	162,864	116,644	178,631
09 UISFL-UNDERGRADUATE INTERNATIONAL STUDIES & FOREIGN LANGUAGE	45,939	45,938	-
10 TOTAL FEDERAL CARRYOVER	2,013,502	1,686,815	2,204,744
FEDERAL CURRENT YEAR			
11 CAREER TECHNICAL EDUCATION	46,195	46,195	-
12 CHILDCARE ACCESS MEANS PARENTS IN SCHOOL	284,562	66,392	284,562
13 FOSTERING AN EQUITY MINDED STUDENT SUCCESS CULTURE IN STEM	-	39,545	560,036
14 NAVIGATING THE PATHWAY TO SUCCESS	-	1,795	600,000
15 STEM LEARNING AND LEADERSHIP INNOVATION CENTER	1,139,572	402,441	1,199,472
16 STEM SCHOLARS PROGRAM (NSF)	141,827	137,776	-
17 TRIO UPWARD BOUND	287,537	155,126	297,601
18 WORKFORCE INNOVATION AND OPPORTUNITY ACT	132,801	111,625	-
19 TOTAL FEDERAL CURRENT YEAR	2,032,494	960,895	2,941,671
20 GRAND TOTAL - FEDERAL	4,045,996	2,647,710	5,146,415
STATE - CARRYOVER			
21 AWARD FOR INNOVATION IN HIGHER EDUCATION	733,049	346,581	926,981
22 CA COMMUNITY COLLEGES MENTAL HEALTH SERVICES	172,602	114,632	457,970
23 CALIFORNIA ADULT EDUCATION PROGRAM	63,068	63,067	54,282
24 CAMPUS SAFETY AND SEXUAL ASSAULT	25,492	25,492	-
25 CALWORKS	-	-	8,033
26 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	-	-	11,036
27 CLASSIFIED PROFESSIONAL DEVELOPMENT	95,161	-	95,161
28 EMPLOYMENT TRAINING PANEL	670,978	303,051	1,079,255
29 EQUAL EMPLOYMENT OPPORTUNITY	71,157	36,492	84,665
30 FINANCIAL AID TECHNOLOGY - ONE TIME	189,284	-	189,284
31 FINANCIAL AID TECHNOLOGY - ONGOING	70,106	53,300	16,807
32 GUIDED PATHWAYS	535,750	525,203	565,546
33 HUNGER FREE CAMPUS SUPPORT	201,606	146,035	139,151
34 IMPROVING ONLINE CTE PATHWAYS	-	-	195,682
35 INNOVATION AND EFFECTIVENESS	148,152	148,152	-
36 INSTRUCTIONAL EQUIPMENT BLOCK GRANT	41,009	-	41,009
37 LEADERSHIP DEVELOPMENT PROGRAM	6,651	5,621	1,031
38 MENTAL HEALTH SUPPORT	192,188	127,445	64,744
39 NURSING EDUCATION PROGRAM SUPPORT	-	29,252	-
40 PHYSICAL PLANT AND INSTRUCTIONAL SUPPORT	253,727	83,022	418,673
<i>TO BE CONTINUED</i>			

**RESTRICTED GENERAL FUND 01.3
DETAIL OF OTHER REVENUES AND CARRYOVER**

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL REVENUES	2020-2021 ADOPTED BUDGET
<i>CONTINUATION</i>			
41 SCIGP-SCHOOL COMMUNICATION INOPERABILITY GRANT PROGRAM	-	-	100,000
42 SFAA-STUDENT FINANCIAL AID ADMIN	-	-	109,806
43 SMALL BUSINESS SECTOR NAVIGATOR	4,678	-	-
44 STRONG WORKFORCE PROGRAM	2,065,012	1,497,628	1,784,699
45 STRONG WORKFORCE PROGRAM - REGIONAL	6,830,111	5,910,429	5,800,393
46 STUDENT EQUITY AND ACHIEVEMENT PROGRAM	5,677,367	5,677,367	4,818,311
47 TEXTBOOK AFFORDABILITY PROGRAM	12,550	11,088	1,460
48 TRANSFER AND ARTICULATION	2,529	100	2,429
49 UMOJA PROGRAM - AFRICAN AMERICAN COLLEGIATE	16,000	13,420	2,581
50 VETERANS RESOURCE CENTER - ONE TIME	200,000	68,134	131,866
51 VETERANS RESOURCE CENTER - ONGOING	57,211	52,277	114,571
52 TOTAL STATE CARRYOVER	18,335,438	15,237,788	17,215,426
STATE - CURRENT YEAR			
53 AWARD FOR INNOVATION IN HIGHER EDUCATION	540,513	-	-
54 CHILD DEVELOPMENT CONSORTIUM (YOSEMITE CCD)	-	9,256	-
55 IMPROVING ONLINE CTE PATHWAYS	500,000	304,448	-
56 TOTAL STATE CURRENT YEAR	1,040,513	313,704	-
57 GRAND TOTAL - STATE	19,375,951	15,551,492	17,215,426
LOCAL CARRYOVER			
58 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	-	-	16,709
59 KCRW - CORPORATION FOR PUBLIC BROADCASTING	156,891	384,525	49,790
60 PUBLIC HOUSEKEEPING TRAINING PROGRAM	-	-	27,550
61 SOLAR PHOTOVOLTAIC PROGRAM	42,396	-	-
62 TOTAL - LOCAL CARRYOVER	199,287	384,525	94,049
LOCAL-CURRENT YEAR			
63 CALIFORNIA EARLY CHILDHOOD MENTOR PROGRAM	-	1,584	-
64 F1 INSURANCE	5,531,551	5,496,399	4,023,233
65 HOLLYWOOD FOREIGN PRESS ASSOC EQUIPMENT GRANT - ONE TIME	-	19,729	-
66 INFUSING LIBERAL ARTS IN UCLA'S UNDERGRAD ENGINEERING EDUC	35,715	4,056	8,150
67 PUBLIC HOUSEKEEPING TRAINING PROGRAM	-	-	256,025
68 SMC PERFORMING ARTS CENTER	1,089,756	904,218	1,039,093
69 TOTAL LOCAL-CURRENT YEAR	6,657,022	6,425,986	5,326,501
70 GRAND TOTAL - LOCAL	6,856,309	6,810,511	5,420,550

**RESTRICTED GENERAL FUND 01.3
2020-2021 ADOPTED REVENUE BUDGET**

ACCOUNTS	2016-2017 ACTUAL REVENUES	2017-2018 ACTUAL REVENUES	2018-2019 ACTUAL REVENUES	2019-2020 ACTUAL REVENUES	2020-2021 ADOPTED BUDGET
FEDERAL					
01 CARES-HIGHER EDUCATION EMERGENCY RELIEF FUND-INSTITUTIONAL	-	-	-	340,855	5,755,902
02 CARES-MINORITY SERVING INSTITUTION	-	-	-	-	803,053
03 COVID-19 RESPONSE BLOCK GRANT-FEDERAL	-	-	-	796,434	193,269
04 FWS-FEDERAL WORK STUDY	458,220	477,018	557,079	682,086	562,636
05 PERKINS IV TITLE I-C	677,180	709,844	743,566	808,020	890,485
06 TANF-TEMPORARY ASSISTANCE FOR NEEDY FAMILIES	59,652	59,646	57,992	60,917	59,667
07 FEDERAL CARRYOVERS	1,200,290	1,188,383	1,064,060	1,686,815	2,204,744
08 OTHER FEDERAL	1,676,356	1,033,356	935,554	960,895	2,941,671
09 TOTAL FEDERAL	4,071,698	3,468,247	3,358,251	5,336,022	13,411,427
STATE					
10 LOTTERY	1,296,591	1,482,332	1,728,543	1,330,290	1,132,967
11 ADULT EDUCATION BLOCK GRANT	82,261	264,590	346,666	373,768	431,453
12 CARE-COOP AGENCIES RESOURCES FOR EDUCATION	88,792	81,770	51,028	72,381	91,932
13 CALWORKS	317,502	322,102	254,528	328,197	341,870
14 COVID-19 RESPONSE BLOCK GRANT-STATE	-	-	-	-	1,214,875
15 DSPS-DISABLED STUDENTS PROGRAM & SERVICES	2,192,372	2,180,143	2,128,671	2,208,724	2,200,303
16 EOPS-EXTENDED OPPORTUNITY PROG & SERV	1,315,554	1,217,950	1,298,374	1,308,380	1,243,541
17 EQUAL EMPLOYMENT OPPORTUNITY	-	10,805	519	-	50,000
18 FINANCIAL AID TECHNOLOGY-ONGOING	-	-	-	69,167	68,261
19 GUIDED PATHWAYS	-	-	131,167	-	221,999
20 HUNGER FREE CAMPUS	-	-	3,951	-	-
21 NURSING EDUCATION PROGRAM SUPPORT	-	-	221,818	251,070	251,070
22 PHYSICAL PLANT & INSTRUCTIONAL SUPPORT	361,261	140,071	265,962	-	-
23 SFAA-STUDENT FINANCIAL AID ADMIN	889,508	902,291	926,753	718,201	848,138
24 STRONG WORKFORCE PROGRAM	37,751	35,785	-	-	1,084,498
25 STUDENT EQUITY AND ACHIEVEMENT	-	-	3,230,443	4,089,499	8,907,810
26 BASIC SKILLS INITIATIVE	200,344	189,232	-	-	-
27 MENTAL HEALTH SUPPORT	-	-	12,456	-	-
28 NURSING EDUCATION-ASSESSMENT, REMEDIATION, & RETENTION FOR AA	93,081	77,050	-	-	-
29 NURSING EDUC-ENROLLMENT GROWTH ASSOC DEGREE NURSING PROG	140,869	94,713	-	-	-
30 STUDENT SUCCESS (CREDIT)	2,979,175	2,543,270	-	-	-
31 STUDENT SUCCESS (NON-CREDIT)	80,031	78,114	-	-	-
32 STUDENT SUCCESS (STUDENT EQUITY)	935,385	549,846	-	-	-
33 STATE ON-BEHALF PENSION CONTRIBUTION TO STRS	366,455	653,848	763,831	1,017,735	844,130
34 STATE CARRYOVERS	5,069,623	8,761,082	12,112,978	15,237,788	17,215,426
35 OTHER STATE	783,262	1,163,579	1,194,731	313,704	-
36 TOTAL STATE	17,229,817	20,748,573	24,672,419	27,318,904	36,148,273
LOCAL					
37 COMMUNITY SERVICES	704,879	645,096	573,944	336,281	661,795
38 CONSOLIDATED CONTRACT ED-LOCAL	277,697	259,537	144,050	73,000	470,822
39 HEALTH FEES	1,356,122	1,286,283	1,213,294	1,075,257	1,075,257
40 PARKING FEES	1,714,518	1,689,955	1,309,763	1,019,653	-
41 PICO PROMISE	144,618	147,800	151,347	151,347	133,110
42 DONATIONS-KCRW	1,739,200	2,705,949	1,628,779	1,887,822	2,607,520
43 RADIO GRANTS	1,105,364	1,153,203	1,205,928	1,176,033	1,165,210
44 CPB-CARES STABILIZATION GRANT-KCRW	-	-	-	75,000	-
45 LOCAL CARRYOVERS	337,148	410,500	442,380	384,525	94,049
46 OTHER LOCAL	5,608,186	5,967,721	5,545,449	6,425,986	5,326,501
47 TOTAL LOCAL	12,987,732	14,266,044	12,214,934	12,604,904	11,534,264
48 TOTAL REVENUE	34,289,247	38,482,864	40,245,604	45,259,830	61,093,964
49 BEGINNING BALANCE	8,045,967	8,237,731	8,826,143	8,971,703	5,930,727
50 TOTAL FUNDS AVAILABLE	42,335,214	46,720,595	49,071,747	54,231,533	67,024,691

RESTRICTED GENERAL FUND 01.3
2020-2021 ADOPTED EXPENDITURE BUDGET

ACCOUNTS	2016-2017 ACTUAL EXPENDITURES	2017-2018 ACTUAL EXPENDITURES	2018-2019 ACTUAL EXPENDITURES	2019-2020 ACTUAL EXPENDITURES	2020-2021 ADOPTED BUDGET
01 INSTRUCTION	-	-	-	1,584	60,000
02 MANAGEMENT	1,515,207	1,578,874	1,769,861	1,670,513	2,753,833
03 NON-INSTRUCTION	2,231,795	2,199,535	2,262,817	2,506,118	3,251,463
04 HOURLY INSTRUCTION	88,191	14,944	30,097	11,061	3,500
05 HOURLY NON-INSTRUCTION	4,521,228	5,084,086	5,326,801	6,132,212	10,035,341
06 TOTAL ACADEMIC	8,356,421	8,877,439	9,389,576	10,321,488	16,104,137
07 CLASSIFIED REGULAR	4,396,766	4,345,298	4,135,522	4,354,688	4,993,069
08 CLASSIFIED MANAGERS	464,701	507,179	537,841	523,580	528,418
09 CLASS REG INSTRUCTION	42,923	46,134	48,430	53,630	75,917
10 CLASSIFIED HOURLY	1,568,364	1,976,570	1,913,908	2,321,343	2,856,925
11 CLASS HRLY INSTRUCTION	177,122	198,509	241,295	153,507	533,324
12 TOTAL CLASSIFIED	6,649,876	7,073,690	6,876,996	7,406,748	8,987,653
13 BENEFITS HOLDING ACCOUNT	-	-	-	-	8,929,831
14 STRS	787,365	916,800	1,089,315	1,206,564	-
15 STATE ON-BEHALF PENSION CONTRIB TO STRS	366,455	653,848	763,831	1,017,735	-
16 PERS	755,774	841,353	966,798	1,123,653	-
17 OASDI/MEDICARE	559,794	575,995	564,083	617,380	-
18 H/W	1,547,613	1,660,831	1,956,479	2,049,656	-
19 SUI	6,991	7,526	7,486	7,984	-
20 WORKERS' COMP.	263,527	284,330	264,403	281,319	-
21 ALTERNATIVE RETIREMENT	77,479	93,264	92,694	105,754	-
22 SUPPLEMENTAL RETIREMENT PLAN	-	15,690	15,698	15,694	-
23 TOTAL BENEFITS	4,364,998	5,049,637	5,720,787	6,425,739	8,929,831
24 TOTAL SUPPLIES	978,299	1,000,703	1,148,511	2,958,029	3,455,727
25 CONTRACTS/SERVICES	5,254,010	6,124,113	8,231,657	11,155,680	15,432,176
26 INSURANCE	4,489,048	4,292,860	4,470,316	5,503,669	4,030,503
27 UTILITIES	133,218	131,994	139,059	67,533	111,000
28 TOTAL SERVICES	9,876,276	10,548,967	12,841,032	16,726,882	19,573,679
29 BLDG & SITES	1,459,450	1,462,650	1,505,750	1,938,988	650,000
30 EQUIPMENT/LEASE PURCHASE	1,825,663	3,234,534	1,722,405	1,314,778	3,117,828
31 TOTAL CAPITAL	3,285,113	4,697,184	3,228,155	3,253,766	3,767,828
32 TOTAL EXPENDITURES	33,510,983	37,247,620	39,205,057	47,092,652	60,818,855
33 OTHER OUTGO - STUDENT AID	509,062	539,588	778,579	1,072,788	956,906
34 OTHER OUTGO - TRANSFERS	77,438	107,244	116,408	135,366	261,400
35 TOTAL OTHER OUTGO	586,500	646,832	894,987	1,208,154	1,218,306
36 TOTAL EXPENDITURES & OTHER OUTGO	34,097,483	37,894,452	40,100,044	48,300,806	62,037,161
37 CONTINGENCY RESERVE	8,237,731	8,826,143	8,971,703	5,930,727	4,987,530
38 TOTAL	42,335,214	46,720,595	49,071,747	54,231,533	67,024,691

CAPITAL OUTLAY FUND 40.0
2020-2021 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET
REVENUE			
STATE			
01 STATE CARRYOVERS	3,196,018	(154,942)	3,246,661
02 STATE CAPITAL OUTLAY	5,000,000	286,093	5,000,000
03 TOTAL STATE	8,196,018	131,151	8,246,661
LOCAL			
04 PROPERTY TAX - RDA PASS THRU	1,937,516	2,022,442	2,022,442
05 DONATIONS	2,200,000	2,220,533	2,200,000
06 RENTS	217,945	239,582	239,582
07 INTEREST	411,000	318,888	131,000
08 NON-RESIDENT CAPITAL CHARGE	2,432,882	2,248,774	1,911,458
09 LOCAL INCOME	42,000	136,215	121,101
10 TOTAL LOCAL	7,241,343	7,186,434	6,625,583
11 OTHER FINANCING SOURCES			
12 TOTAL OTHER FINANCING SOURCES	-	-	-
13 TOTAL REVENUES	15,437,361	7,317,585	14,872,244
EXPENDITURES			
14 SUPPLIES	1,500	4,568	10,000
15 CONTRACT SERVICES	2,015,876	1,396,506	3,472,442
16 CAPITAL OUTLAY	28,937,066	4,454,919	28,368,475
17 TOTAL EXPENDITURES	30,954,442	5,855,993	31,850,917
18 TOTAL EXPENDITURES AND TRANSFERS	30,954,441	5,855,993	31,850,917
19 OPERATING SURPLUS/(DEFICIT)	(15,517,080)	1,461,592	(16,978,673)
20 BEGINNING BALANCE	15,517,081	15,517,081	16,978,673
21 ENDING FUND BALANCE	-	16,978,673	-

MEASURE S FUND 42.3
2020-2021 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	239,000	193,109	57,000
03 TOTAL REVENUE	239,000	193,109	57,000
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	90,000	23,757	-
06 CAPITAL OUTLAY	12,473,732	2,834,125	9,716,959
07 TOTAL EXPENDITURES	12,563,732	2,857,882	9,716,959
08 OPERATING SURPLUS/(DEFICIT)	(12,324,732)	(2,664,773)	(9,659,959)
09 BEGINNING BALANCE	12,324,732	12,324,732	9,659,959
10 ENDING FUND BALANCE	-	9,659,959	-

MEASURE AA FUND 42.4
2020-2021 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	163,000	99,823	32,000
03 TOTAL REVENUE	163,000	99,823	32,000
EXPENDITURES			
04 SUPPLIES	-	-	-
05 CONTRACT SERVICES	60,000	129,755	235,830
06 CAPITAL OUTLAY	5,871,159	778,663	4,755,734
07 TOTAL EXPENDITURES	5,931,159	908,418	4,991,564
08 OPERATING SURPLUS/(DEFICIT)	(5,768,159)	(808,595)	(4,959,564)
09 BEGINNING BALANCE	5,768,159	5,768,159	4,959,564
10 ENDING FUND BALANCE	-	4,959,564	-

MEASURE V FUND 42.5
2020-2021 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET
REVENUE			
01 OTHER FINANCING SOURCES	-	-	-
02 INTEREST	3,079,000	2,625,007	840,000
03 TOTAL REVENUE	3,079,000	2,625,007	840,000
EXPENDITURES			
04 SUPPLIES	25,000	78,294	120,000
05 CONTRACT SERVICES	405,000	235,070	3,530,000
06 CAPITAL OUTLAY	163,183,975	26,399,057	133,637,561
07 TOTAL EXPENDITURES	163,613,975	26,712,421	137,287,561
08 OPERATING SURPLUS/(DEFICIT)	(160,534,975)	(24,087,414)	(136,447,561)
09 BEGINNING BALANCE	160,534,975	160,534,975	136,447,561
10 ENDING FUND BALANCE	-	136,447,561	-

INTEREST AND REDEMPTION FUND 48.0
2020-2021 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET
01 BEGINNING BALANCE	48,014,001	48,014,001	48,700,714
02 ADJUSTMENT TO BEGINNING BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	48,014,001	48,014,001	48,700,714
REVENUE			
04 FEDERAL REVENUES	-	1,452,106	-
05 STATE REVENUES	-	67,442	-
06 VOTER INDEBTED TAXES	45,101,577	47,802,011	45,565,353
07 TOTAL REVENUE	45,101,577	49,321,559	45,565,353
08 TOTAL FUNDS AVAILABLE	93,115,578	97,335,560	94,266,067
EXPENDITURES			
09 DEBT REDEMPTION	22,344,834	22,344,835	30,791,452
10 INTEREST CHARGES	26,290,012	26,290,011	24,541,947
11 TOTAL EXPENDITURES	48,634,846	48,634,846	55,333,399
12 ENDING FUND BALANCE	44,480,732	48,700,714	38,932,668

**The Bond Interest and Redemption Fund is controlled by the County of Los Angeles Department of Auditor-Controller.

STUDENT FINANCIAL AID FUND 74.0
2020-2021 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET
REVENUE			
01 FEDERAL GRANTS	31,073,495	30,161,053	32,949,700
02 FEDERAL LOANS	3,510,000	3,194,850	3,300,000
03 CARES - HIGHER EDUCATION RELIEF FUND	-	2,428,650	3,668,107
04 CAL GRANTS	3,562,000	3,063,128	3,167,500
05 SANTA MONICA COLLEGE PROMISE	1,686,693	1,536,680	1,841,583
06 STUDENT SUCCESS COMPLETION	2,238,310	2,114,346	2,305,459
07 TRANSFER	354,498	297,202	153,981
08 TOTAL REVENUE	42,424,996	42,795,909	47,386,330
EXPENDITURES			
09 FINANCIAL AID	42,424,996	42,795,909	47,386,330
10 TOTAL EXPENDITURES	42,424,996	42,795,909	47,386,330
11 ENDING FUND BALANCE	-	-	-

SCHOLARSHIP TRUST FUND 75.0
2020-2021 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET
01 BEGINNING BALANCE	15,000	15,000	15,000
REVENUE			
02 TRANSFER	30,000	30,000	30,000
03 INTEREST	-	-	-
04 TOTAL REVENUE	30,000	30,000	30,000
05 TOTAL FUNDS AVAILABLE	45,000	45,000	45,000
EXPENDITURES			
06 SCHOLARSHIP	30,000	30,000	30,000
07 TOTAL EXPENDITURES	30,000	30,000	30,000
08 ENDING FUND BALANCE	15,000	15,000	15,000

AUXILIARY FUND
2020-2021 ADOPTED REVENUE AND EXPENDITURE BUDGET

ACCOUNTS	2019-2020 ADOPTED BUDGET	2019-2020 ACTUAL	2020-2021 ADOPTED BUDGET
01 BEGINNING BALANCE	1,397,246	1,397,246	706,097
02 ADJ. TO BEG. BALANCE	-	-	-
03 ADJUSTED BEGINNING BALANCE	<u>1,397,246</u>	<u>1,397,246</u>	<u>706,097</u>
REVENUE			
04 GROSS SALES	4,925,000	3,811,649	3,116,000
05 LESS: COST OF GOODS	<u>(3,392,500)</u>	<u>(2,751,210)</u>	<u>(2,137,500)</u>
06 NET	1,532,500	1,060,439	978,500
07 VENDOR INCOME	771,000	629,736	482,000
08 AUXILIARY PROGRAM INCOME	<u>340,550</u>	<u>359,279</u>	<u>95,010</u>
09 NET INCOME	2,644,050	2,049,454	1,555,510
10 INTEREST	<u>80,000</u>	<u>61,949</u>	<u>50,000</u>
11 TOTAL REVENUE	<u>2,724,050</u>	<u>2,111,403</u>	<u>1,605,510</u>
12 TOTAL FUNDS AVAILABLE	<u>4,121,296</u>	<u>3,508,649</u>	<u>2,311,607</u>
EXPENDITURES			
13 STAFFING	1,056,500	1,113,116	767,000
14 FRINGE BENEFITS	379,100	398,024	378,500
15 OPERATING	<u>1,451,300</u>	<u>1,291,412</u>	<u>746,672</u>
16 TOTAL EXPENDITURES	<u>2,886,900</u>	<u>2,802,552</u>	<u>1,892,172</u>
17 ENDING FUND BALANCE	<u>1,234,396</u>	<u>706,097</u>	<u>419,435</u>

**OTHER POST EMPLOYMENT BENEFITS - IRREVOCABLE TRUST
FOR THE FISCAL YEARS ENDED JUNE 30, 2009 THROUGH JUNE 30, 2020**

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	TOTAL 12-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	-
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	3,323,627
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)	(33,655)
06 INVESTMENT EXPENSES	-	-	-	-	-	-	-	(1,664)	(2,230)	(2,496)	(2,548)	(2,731)	(11,669)
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	7,775,299