

SANTA MONICA-MALIBU USD
2024-25 SUMMARY REPORT FOR ALL FUNDS
UNAUDITED ACTUALS

Attachment 1

FUND	DESCRIPTION	ESTIMATED ACTUALS	UNAUDITED ACTUALS	DIFFERENCE
01	GENERAL FUND UNRESTRICTED			
	REVENUE	\$ 194,547,430.00	\$ 197,897,530.15	\$ 3,350,100.15
	EXPENDITURES	\$ 155,332,760.00	\$ 144,220,090.94	\$ (11,112,669.06)
	EXCESS OR (DEFICIENCY)	\$ 39,214,670.00	\$ 53,677,439.21	\$ 14,462,769.21
	BEGINNING BALANCE	\$ 56,609,464.05	\$ 56,609,464.05	\$ -
	CONTRIBUTION IN/(OUT)	\$ (44,278,907.00)	\$ (43,949,551.44)	\$ 329,355.56
	INTERFUND TRANSFER IN/(OUT)	\$ (3,375,000.00)	\$ (2,475,000.00)	\$ 900,000.00
	RESTATEMENT/AUDIT ADJ	\$ 2,176,920.32	\$ (1,312,298.70)	\$ (3,489,219.02)
	OTHER SOURCES/USES	\$ -	\$ -	\$ -
	ENDING BALANCE	\$ 50,347,147.37	\$ 62,550,053.12	\$ 12,202,905.75
	GENERAL FUND RESTRICTED			
	REVENUE	\$ 28,809,061.00	\$ 27,101,428.99	\$ (1,707,632.01)
	EXPENDITURES	\$ 80,451,739.00	\$ 71,171,406.44	\$ (9,280,332.56)
	EXCESS OR (DEFICIENCY)	\$ (51,642,678.00)	\$ (44,069,977.45)	\$ 7,572,700.55
	BEGINNING BALANCE	\$ 16,155,597.91	\$ 16,155,597.91	\$ -
	CONTRIBUTION IN/(OUT)	\$ 44,278,907.00	\$ 43,949,551.44	\$ (329,355.56)
	RESTATEMENT/AUDIT ADJ	\$ 5,336,212.70	\$ 5,336,212.70	\$ -
	INTERFUND TRANSFER IN/(OUT)	\$ -	\$ -	\$ -
	ENDING BALANCE	\$ 14,128,039.61	\$ 21,371,384.60	\$ 7,243,344.99
08	STUDENT ACTIVITY FUND (ASB)			
	REVENUE	\$ -	\$ 2,204,338.66	\$ 2,204,338.66
	EXPENDITURES	\$ 32,111.00	\$ 2,062,903.74	\$ 2,030,792.74
	EXCESS OR (DEFICIENCY)	\$ (32,111.00)	\$ 141,434.92	\$ 173,545.92
	BEGINNING BALANCE	\$ 378,349.88	\$ 378,349.88	\$ -
	ENDING BALANCE	\$ 346,238.88	\$ 519,784.80	\$ 173,545.92
11	ADULT EDUCATION			
	REVENUE	\$ 1,013,999.00	\$ 981,635.58	\$ (32,363.42)
	EXPENDITURES	\$ 1,013,999.00	\$ 916,171.28	\$ (97,827.72)
	EXCESS OR (DEFICIENCY)	\$ -	\$ 65,464.30	\$ 65,464.30
	BEGINNING BALANCE	\$ 1,241,010.82	\$ 1,241,010.82	\$ -
	ENDING BALANCE	\$ 1,241,010.82	\$ 1,306,475.12	\$ 65,464.30
12	CHILD DEVELOPMENT			
	REVENUE	\$ 6,419,649.00	\$ 6,444,313.49	\$ 24,664.49
	EXPENDITURES	\$ 6,875,595.00	\$ 6,220,588.62	\$ (655,006.38)
	EXCESS OR (DEFICIENCY)	\$ (455,946.00)	\$ 223,724.87	\$ 679,670.87
	BEGINNING BALANCE	\$ 6,367,670.90	\$ 6,367,670.90	\$ -
	INTER FUND TRANSFER IN/(OUT)	\$ 475,000.00	\$ 475,000.00	\$ -
	ENDING BALANCE	\$ 6,386,724.90	\$ 7,066,395.77	\$ 679,670.87
13	CAFETERIA			
	REVENUE	\$ 4,943,861.00	\$ 5,329,268.47	\$ 385,407.47
	EXPENDITURES	\$ 5,910,901.00	\$ 5,652,031.25	\$ (258,869.75)
	EXCESS OR (DEFICIENCY)	\$ (967,040.00)	\$ (322,762.78)	\$ 644,277.22
	BEGINNING BALANCE	\$ 1,357,076.10	\$ 1,357,076.10	\$ -
	INTER FUND TRANSFER IN/(OUT)	\$ 900,000.00	\$ -	\$ (900,000.00)
	RESTATEMENT/AUDIT ADJ	\$ -	\$ (153,428.80)	\$ (153,428.80)
	ENDING BALANCE	\$ 1,290,036.10	\$ 880,884.52	\$ (409,151.58)
14	DEFERRED MAINTENANCE			
	REVENUE	\$ 25,000.00	\$ 72,376.18	\$ 47,376.18
	EXPENDITURES	\$ 2,132,494.00	\$ 1,997,915.15	\$ (134,578.85)
	EXCESS OR (DEFICIENCY)	\$ (2,107,494.00)	\$ (1,925,538.97)	\$ 181,955.03
	BEGINNING BALANCE	\$ 1,457,220.17	\$ 1,457,220.17	\$ -
	INTER FUND TRANSFER IN/(OUT)	\$ 2,000,000.00	\$ 2,000,000.00	\$ -
	ENDING BALANCE	\$ 1,349,726.17	\$ 1,531,681.20	\$ 181,955.03

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21	BUILDING			
	REVENUE	\$ -	\$ 7,742,687.57	\$ 7,742,687.57
	EXPENDITURES	\$ 287,548,205.00	\$ 173,839,117.63	\$ (113,709,087.37)
	EXCESS OR (DEFICIENCY)	\$ (287,548,205.00)	\$ (166,096,430.06)	\$ 121,451,774.94
	BEGINNING BALANCE	\$ 192,231,781.21	\$ 192,231,781.21	\$ -
	INTER FUND TRANSFER IN/(OUT)	\$ 412,472,294.00	\$ 278,467,000.00	\$ (134,005,294.00)
	ENDING BALANCE	\$ 317,155,870.21	\$ 304,602,351.15	\$ (12,553,519.06)
25	CAPITAL FACILITIES			
	REVENUE	\$ 1,400,000.00	\$ 928,516.25	\$ (471,483.75)
	EXPENDITURES	\$ 1,428,511.00	\$ 1,208,055.56	\$ (220,455.44)
	EXCESS OR (DEFICIENCY)	\$ (28,511.00)	\$ (279,539.31)	\$ (251,028.31)
	BEGINNING BALANCE	\$ 6,296,129.96	\$ 6,296,129.96	\$ -
	ENDING BALANCE	\$ 6,267,618.96	\$ 6,016,590.65	\$ (251,028.31)
35	COUNTY SCHOOL FACILITIES FUND			
	REVENUE	\$ -	\$ 2,244,452.46	\$ 2,244,452.46
	EXPENDITURES	\$ -	\$ 6,948,056.00	\$ 6,948,056.00
	EXCESS OR (DEFICIENCY)	\$ -	\$ (4,703,603.54)	\$ (4,703,603.54)
	BEGINNING BALANCE	\$ 4,960,092.04	\$ 4,960,092.04	\$ -
	OTHER RESTATEMENTS	\$ -	\$ -	\$ -
	ENDING BALANCE	\$ 4,960,092.04	\$ 256,488.50	\$ (4,703,603.54)
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			
	REVENUE	\$ 6,629,061.00	\$ 6,927,422.11	\$ 298,361.11
	EXPENDITURES	\$ 9,451,642.00	\$ 6,516,424.05	\$ (2,935,217.95)
	EXCESS OR (DEFICIENCY)	\$ (2,822,581.00)	\$ 410,998.06	\$ 3,233,579.06
	BEGINNING BALANCE	\$ 13,363,640.38	\$ 13,363,640.38	\$ -
	OTHER SOURCES/USES	\$ -	\$ -	\$ -
	ENDING BALANCE	\$ 10,541,059.38	\$ 13,774,638.44	\$ 3,233,579.06
51	BOND INTEREST AND REDEMPTION FUND			
	REVENUE	\$ 57,210,694.00	\$ 73,867,248.00	\$ 16,656,554.00
	EXPENDITURES	\$ 60,012,002.00	\$ 70,881,645.00	\$ 10,869,643.00
	EXCESS OR (DEFICIENCY)	\$ (2,801,308.00)	\$ 2,985,603.00	\$ 5,786,911.00
	BEGINNING BALANCE	\$ 46,965,572.00	\$ 46,965,572.00	\$ -
	ENDING BALANCE	\$ 44,164,264.00	\$ 49,951,175.00	\$ 5,786,911.00
71	RETIREE BENEFIT FUND			
	REVENUE	\$ 1,010,000.00	\$ 2,766,468.39	\$ 1,756,468.39
	EXPENDITURES	\$ 1,000,000.00	\$ 5,121,166.55	\$ 4,121,166.55
	EXCESS OR (DEFICIENCY)	\$ 10,000.00	\$ (2,354,698.16)	\$ (2,364,698.16)
	BEGINNING BALANCE	\$ 13,825,847.58	\$ 13,825,847.58	\$ -
	AUDIT ADJ/RESTATEMENTS	\$ (3,489,219.02)	\$ -	\$ 3,489,219.02
	ENDING BALANCE	\$ 10,346,628.56	\$ 11,471,149.42	\$ 1,124,520.86
	TOTAL:	\$ 468,524,457.00	\$ 481,299,052.29	\$ 12,774,595.29

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UNAUDITED ACTUALS - SUMMARY OF ALL FUNDS

FUND	DESCRIPTION	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	FUND BALANCE
01	GENERAL FUND				
	UNRESTRICTED	\$ 56,609,464.05	\$ 153,947,978.71	\$ 148,007,389.64	\$ 62,550,053.12
	RESTRICTED	\$ 16,155,597.91	\$ 76,387,193.13	\$ 71,171,406.44	\$ 21,371,384.60
08	STUDENT ACTIVITY FUND (ASB)	\$ 378,349.88	\$ 2,204,338.66	\$ 2,062,903.74	\$ 519,784.80
11	ADULT EDUCATION	\$ 1,241,010.82	\$ 981,635.58	\$ 916,171.28	\$ 1,306,475.12
12	CHILD DEVELOPMENT	\$ 6,367,670.90	\$ 6,919,313.49	\$ 6,220,588.62	\$ 7,066,395.77
13	CAFETERIA	\$ 1,357,076.10	\$ 5,329,268.47	\$ 5,805,460.05	\$ 880,884.52
14	DEFERRED MAINTENANCE	\$ 1,457,220.17	\$ 2,072,376.18	\$ 1,997,915.15	\$ 1,531,681.20
21	BUILDING	\$ 192,231,781.21	\$ 286,209,687.57	\$ 173,839,117.63	\$ 304,602,351.15
25	CAPITAL FACILITIES	\$ 6,296,129.96	\$ 928,516.25	\$ 1,208,055.56	\$ 6,016,590.65
35	COUNTY SCHOOL FACILITIES FUND	\$ 4,960,092.04	\$ 2,244,452.46	\$ 6,948,056.00	\$ 256,488.50
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	\$ 13,363,640.38	\$ 6,927,422.11	\$ 6,516,424.05	\$ 13,774,638.44
51	BOND INTEREST AND REDEMPTION FUND	\$ 46,965,572.00	\$ 73,867,248.00	\$ 70,881,645.00	\$ 49,951,175.00
71	RETIREE BENEFIT FUND	\$ 13,825,847.58	\$ 2,766,468.39	\$ 5,121,166.55	\$ 11,471,149.42
	TOTAL:	\$ 361,209,453.00	\$ 620,785,899.00	\$ 500,696,299.71	481,299,052.29