

SANTA MONICA-MALIBU USD
2025-26 SUMMARY REPORT FOR ALL FUNDS
UNAUDITED ACTUALS

Attachment 1

FUND	DESCRIPTION	ESTIMATED ACTUALS	UNAUDITED ACTUALS	DIFFERENCE
01	GENERAL FUND UNRESTRICTED			
	REVENUE	\$ 200,846,223.00	\$ 208,011,071.99	\$ 7,164,848.99
	EXPENDITURES	\$ 158,162,933.00	\$ 155,183,896.20	\$ (2,979,036.80)
	EXCESS OR (DEFICIENCY)	\$ 42,683,290.00	\$ 52,827,175.79	\$ 10,143,885.79
	BEGINNING BALANCE	\$ 62,550,053.12	\$ 62,550,053.12	\$ -
	CONTRIBUTION IN/(OUT)	\$ (43,078,352.00)	\$ (44,073,503.15)	\$ (995,151.15)
	INTERFUND TRANSFER IN/(OUT)	\$ (3,375,000.00)	\$ (2,675,000.00)	\$ 700,000.00
	RESTATEMENT/AUDIT ADJ	\$ -	\$ -	\$ -
	OTHER SOURCES/USES	\$ -	\$ -	\$ -
	ENDING BALANCE	\$ 58,779,991.12	\$ 68,628,725.76	\$ 9,848,734.64
	GENERAL FUND RESTRICTED			
	REVENUE	\$ 28,164,205.00	\$ 27,902,565.94	\$ (261,639.06)
	EXPENDITURES	\$ 79,795,421.00	\$ 73,087,606.94	\$ (6,707,814.06)
	EXCESS OR (DEFICIENCY)	\$ (51,631,216.00)	\$ (45,185,041.00)	\$ 6,446,175.00
	BEGINNING BALANCE	\$ 21,371,384.60	\$ 21,371,384.60	\$ -
	CONTRIBUTION IN/(OUT)	\$ 43,078,352.00	\$ 44,073,503.15	\$ 995,151.15
	RESTATEMENT/AUDIT ADJ	\$ -	\$ -	\$ -
	INTERFUND TRANSFER IN/(OUT)	\$ -	\$ -	\$ -
	ENDING BALANCE	\$ 12,818,520.60	\$ 20,259,846.75	\$ 7,441,326.15
08	STUDENT ACTIVITY FUND (ASB)			
	REVENUE	\$ -	\$ 2,137,552.41	\$ 2,137,552.41
	EXPENDITURES	\$ 32,328.00	\$ 2,054,536.20	\$ 2,022,208.20
	EXCESS OR (DEFICIENCY)	\$ (32,328.00)	\$ 83,016.21	\$ 115,344.21
	BEGINNING BALANCE	\$ 519,784.80	\$ 519,784.80	\$ -
	ENDING BALANCE	\$ 487,456.80	\$ 602,801.01	\$ 115,344.21
11	ADULT EDUCATION			
	REVENUE	\$ 1,063,806.00	\$ 966,637.07	\$ (97,168.93)
	EXPENDITURES	\$ 1,063,806.00	\$ 991,916.46	\$ (71,889.54)
	EXCESS OR (DEFICIENCY)	\$ -	\$ (25,279.39)	\$ (25,279.39)
	BEGINNING BALANCE	\$ 1,306,475.12	\$ 1,306,475.12	\$ -
	ENDING BALANCE	\$ 1,306,475.12	\$ 1,281,195.73	\$ (25,279.39)
12	CHILD DEVELOPMENT			
	REVENUE	\$ 5,527,169.00	\$ 6,360,770.38	\$ 833,601.38
	EXPENDITURES	\$ 6,236,338.00	\$ 5,325,429.25	\$ (910,908.75)
	EXCESS OR (DEFICIENCY)	\$ (709,169.00)	\$ 1,035,341.13	\$ 1,744,510.13
	BEGINNING BALANCE	\$ 7,066,395.77	\$ 7,066,395.77	\$ -
	INTER FUND TRANSFER IN/(OUT)	\$ 475,000.00	\$ 475,000.00	\$ -
	ENDING BALANCE	\$ 6,832,226.77	\$ 8,576,736.90	\$ 1,744,510.13
13	CAFETERIA			
	REVENUE	\$ 4,700,000.00	\$ 5,167,442.75	\$ 467,442.75
	EXPENDITURES	\$ 5,987,016.00	\$ 5,705,138.58	\$ (281,877.42)
	EXCESS OR (DEFICIENCY)	\$ (1,287,016.00)	\$ (537,695.83)	\$ 749,320.17
	BEGINNING BALANCE	\$ 880,884.52	\$ 880,884.52	\$ -
	INTER FUND TRANSFER IN/(OUT)	\$ 200,000.00	\$ 200,000.00	\$ -
	RESTATEMENT/AUDIT ADJ	\$ -	\$ -	\$ -
	ENDING BALANCE	\$ (206,131.48)	\$ 543,188.69	\$ 749,320.17
14	DEFERRED MAINTENANCE			
	REVENUE	\$ -	\$ 53,005.48	\$ 53,005.48
	EXPENDITURES	\$ 2,920,746.00	\$ 3,457,685.91	\$ 536,939.91
	EXCESS OR (DEFICIENCY)	\$ (2,920,746.00)	\$ (3,404,680.43)	\$ (483,934.43)
	BEGINNING BALANCE	\$ 1,531,681.20	\$ 1,531,681.20	\$ -
	INTER FUND TRANSFER IN/(OUT)	\$ 2,700,000.00	\$ 2,000,000.00	\$ (700,000.00)
	ENDING BALANCE	\$ 1,310,935.20	\$ 127,000.77	\$ (1,183,934.43)

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21	BUILDING			
	REVENUE	\$ -	\$ 13,577,757.23	\$ 13,577,757.23
	EXPENDITURES	\$ 178,325,312.00	\$ 174,922,895.44	\$ (3,402,416.56)
	EXCESS OR (DEFICIENCY)	\$ (178,325,312.00)	\$ (161,345,138.21)	\$ 16,980,173.79
	BEGINNING BALANCE	\$ 304,602,351.15	\$ 304,602,351.15	\$ -
	INTER FUND TRANSFER IN/(OUT)	\$ 198,955,000.00	\$ 129,217,000.00	\$ (69,738,000.00)
	ENDING BALANCE	\$ 325,232,039.15	\$ 272,474,212.94	\$ (52,757,826.21)
25	CAPITAL FACILITIES			
	REVENUE	\$ 700,000.00	\$ 928,516.25	\$ 228,516.25
	EXPENDITURES	\$ 980,000.00	\$ 1,208,055.56	\$ 228,055.56
	EXCESS OR (DEFICIENCY)	\$ (280,000.00)	\$ (279,539.31)	\$ 460.69
	BEGINNING BALANCE	\$ 6,016,590.65	\$ 6,296,129.96	\$ 279,539.31
	ENDING BALANCE	\$ 5,736,590.65	\$ 6,016,590.65	\$ 280,000.00
35	COUNTY SCHOOL FACILITIES FUND			
	REVENUE	\$ -	\$ 1,599,967.27	\$ 1,599,967.27
	EXPENDITURES	\$ -	\$ 792,929.14	\$ 792,929.14
	EXCESS OR (DEFICIENCY)	\$ -	\$ 807,038.13	\$ 807,038.13
	BEGINNING BALANCE	\$ 256,488.50	\$ 6,016,590.65	\$ 5,760,102.15
	OTHER RESTATEMENTS	\$ -	\$ -	\$ -
	ENDING BALANCE	\$ 256,488.50	\$ 6,823,628.78	\$ 6,567,140.28
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS			
	REVENUE	\$ 7,152,314.00	\$ 6,704,365.08	\$ (447,948.92)
	EXPENDITURES	\$ 9,031,929.00	\$ 8,419,214.52	\$ (612,714.48)
	EXCESS OR (DEFICIENCY)	\$ (1,879,615.00)	\$ (1,714,849.44)	\$ 164,765.56
	BEGINNING BALANCE	\$ 13,774,638.44	\$ 13,774,638.44	\$ -
	OTHER SOURCES/USES	\$ -	\$ 673,470.79	\$ 673,470.79
	ENDING BALANCE	\$ 11,895,023.44	\$ 12,733,259.79	\$ 838,236.35
51	BOND INTEREST AND REDEMPTION FUND			
	REVENUE	\$ 73,340,014.00	\$ 94,324,610.00	\$ 20,984,596.00
	EXPENDITURES	\$ 70,881,645.00	\$ 74,718,506.00	\$ 3,836,861.00
	EXCESS OR (DEFICIENCY)	\$ 2,458,369.00	\$ 19,606,104.00	\$ 17,147,735.00
	BEGINNING BALANCE	\$ 49,951,175.00	\$ 49,951,175.00	\$ -
	ENDING BALANCE	\$ 52,409,544.00	\$ 69,557,279.00	\$ 17,147,735.00
71	RETIREE BENEFIT FUND			
	REVENUE	\$ -	\$ 5,435,909.35	\$ 5,435,909.35
	EXPENDITURES	\$ 5,628,790.00	\$ 1,453,526.57	\$ (4,175,263.43)
	EXCESS OR (DEFICIENCY)	\$ (5,628,790.00)	\$ 3,982,382.78	\$ 9,611,172.78
	BEGINNING BALANCE	\$ 11,471,149.42	\$ 11,471,149.42	\$ -
	AUDIT ADJ/RESTATEMENTS	\$ -	\$ -	\$ -
	ENDING BALANCE	\$ 5,842,359.42	\$ 15,453,532.20	\$ 9,611,172.78
	TOTAL:	\$ 482,701,519.29	\$ 483,077,998.97	\$ 376,479.68

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UNAUDITED ACTUALS - SUMMARY OF ALL FUNDS

FUND	DESCRIPTION	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	FUND BALANCE
01	GENERAL FUND				
	UNRESTRICTED	\$ 62,550,053.12	\$ 163,937,568.84	\$ 157,858,896.20	\$ 68,628,725.76
	RESTRICTED	\$ 21,371,384.60	\$ 71,976,069.09	\$ 73,087,606.94	\$ 20,259,846.75
08	STUDENT ACTIVITY FUND (ASB)	\$ 519,784.80	\$ 2,137,552.41	\$ 2,054,536.20	\$ 602,801.01
11	ADULT EDUCATION	\$ 1,306,475.12	\$ 966,637.07	\$ 991,916.46	\$ 1,281,195.73
12	CHILD DEVELOPMENT	\$ 7,066,395.77	\$ 6,835,770.38	\$ 5,325,429.25	\$ 8,576,736.90
13	CAFETERIA	\$ 880,884.52	\$ 5,367,442.75	\$ 5,705,138.58	\$ 543,188.69
14	DEFERRED MAINTENANCE	\$ 1,531,681.20	\$ 2,053,005.48	\$ 3,457,685.91	\$ 127,000.77
21	BUILDING	\$ 304,602,351.15	\$ 142,794,757.23	\$ 174,922,895.44	\$ 272,474,212.94
25	CAPITAL FACILITIES	\$ 6,296,129.96	\$ 928,516.25	\$ 1,208,055.56	\$ 6,016,590.65
35	COUNTY SCHOOL FACILITIES FUND	\$ 6,016,590.65	\$ 1,599,967.27	\$ 792,929.14	\$ 6,823,628.78
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	\$ 13,774,638.44	\$ 7,377,835.87	\$ 8,419,214.52	\$ 12,733,259.79
51	BOND INTEREST AND REDEMPTION FUND	\$ 49,951,175.00	\$ 94,324,610.00	\$ 74,718,506.00	\$ 69,557,279.00
71	RETIREE BENEFIT FUND	\$ 11,471,149.42	\$ 5,435,909.35	\$ 1,453,526.57	\$ 15,453,532.20
	TOTAL:	\$ 487,338,693.75	\$ 505,735,641.99	\$ 509,996,336.77	483,077,998.97