

Table A**Statewide Reserve Levels Across All 73 Districts at the End of Fiscal Year 2024–25**

DISTRICT	TOTAL GENERAL FUND EXPENDITURES	UNRESTRICTED GENERAL FUND ENDING BALANCE	RESERVE PERCENTAGE	MONTHS OF RESERVES
Allan Hancock Joint Community College District	\$117,373,490	\$34,863,843	30%	3.6
Antelope Valley Community College District	128,485,951	91,301,365	71	8.5
Barstow Community College District	48,537,054	10,407,552	21	2.6
Butte-Glenn Community College District	218,587,728	50,728,443	23	2.8
Cabrillo Community College District	130,312,216	26,677,519	20	2.5
Calbright Online Community College	45,711,326	4,015,220	9	1.1
Cerritos Community College District	211,426,312	59,950,818	28	3.4
Chabot-Las Positas Community College District	212,630,249	18,487,412	9	1.0
Chaffey Community College District	215,934,744	56,352,262	26	3.1
Citrus Community College District	126,583,845	44,103,279	35	4.2
Coast Community College District	367,990,107	75,997,407	21	2.5
Compton Community College District	68,326,701	20,577,522	30	3.6
Contra Costa Community College District	330,007,227	93,454,119	28	3.4
Copper Mountain Community College District	30,156,951	14,414,826	48	5.7
Desert Community College District	137,597,803	39,026,575	28	3.4
El Camino Community College District	221,778,790	52,600,449	24	2.8
Feather River Community College District	34,762,277	18,395,384	53	6.4
Foothill-De Anza Community College District	320,351,750	52,144,940	16	2.0
Gavilan Joint Community College District	73,183,230	20,859,241	29	3.4
Glendale Community College District	167,032,560	47,337,324	28	3.4
Grossmont-Cuyamaca Community College District	268,971,290	21,329,693	8	1.0
Hartnell Community College District	101,026,889	20,785,217	21	2.5
Imperial Community College District	97,637,640	28,421,023	29	3.5
Kern Community College District	408,107,671	232,718,724	57	6.8
Lake Tahoe Community College District	41,276,810	5,320,039	13	1.5
Lassen Community College District	34,369,302	9,987,148	29	3.5
Long Beach Community College District	272,814,027	68,183,954	25	3.0
Los Angeles Community College District	1,213,091,333	150,210,086	12	1.5
Los Rios Community College District	608,725,221	186,779,666	31	3.7
Marin Community College District	97,345,913	39,316,099	40	4.8
Mendocino-Lake Community College District	54,445,018	10,373,917	19	2.3
Merced Community College District	138,661,907	19,792,289	14	1.7
Miracosta Community College District	209,101,733	42,513,273	20	2.4
Monterey Peninsula Community College District	77,537,250	10,645,742	14	1.6
Mt. San Antonio Community College District	410,756,035	78,225,997	19	2.3
Mt. San Jacinto Community College District	166,735,846	95,458,094	57	6.9
Napa Valley Community College District	64,400,475	17,135,225	27	3.2
North Orange County Community College District	399,254,742	119,698,272	30	3.6
Ohlone Community College District	94,714,714	14,884,227	16	1.9

continued on next page...

DISTRICT	TOTAL GENERAL FUND EXPENDITURES	UNRESTRICTED GENERAL FUND ENDING BALANCE	RESERVE PERCENTAGE	MONTHS OF RESERVES
Palo Verde Community College District	\$44,542,343	\$13,662,937	31%	3.7
Palomar Community College District	210,398,809	51,898,346	25	3.0
Pasadena Area Community College District	329,527,490	51,940,336	16	1.9
Peralta Community College District	230,545,162	30,089,389	13	1.6
Rancho Santiago Community College District	377,330,587	115,494,859	31	3.7
Redwoods Community College District	61,242,953	7,338,656	12	1.4
Rio Hondo Community College District	164,487,752	70,340,576	43	5.1
Riverside Community College District	458,928,644	78,720,061	17	2.1
San Bernardino Community College District	207,082,451	33,348,082	16	1.9
San Diego Community College District	482,050,276	94,345,298	20	2.3
San Francisco Community College District	238,912,958	53,503,390	22	2.7
San Joaquin Delta Community College District	193,131,410	27,591,119	14	1.7
San Jose-Evergreen Community College District	208,519,274	54,666,289	26	3.1
San Luis Obispo Community College District	99,020,197	64,412,790	65	7.8
San Mateo Community College District	324,559,231	53,349,744	16	2.0
Santa Barbara Community College District	172,425,432	40,986,089	24	2.9
Santa Clarita Community College District	192,666,893	17,520,165	9	1.1
Santa Monica Community College District	283,796,098	23,529,795	8	1.0
Sequoias Community College District	143,893,300	31,313,968	22	2.6
Shasta-Tehama-Trinity Joint Community College District	115,402,649	18,665,418	16	1.9
Sierra Joint Community College District	175,870,352	26,662,529	15	1.8
Siskiyou Joint Community College District	31,694,290	14,056,451	44	5.3
Solano County Community College District	95,003,477	41,243,290	43	5.2
Sonoma County Junior College District	201,896,060	38,836,306	19	2.3
South Orange Community College District	466,465,133	131,519,034	28	3.4
Southwestern Community College District	214,220,427	31,214,196	15	1.7
State Center Community College District	442,055,478	106,594,902	24	2.9
Ventura Community College District	339,053,383	96,772,750	29	3.4
Victor Valley Community College District	157,854,616	51,665,776	33	3.9
West Hills Community College District	97,455,936	43,667,889	45	5.4
West Kern Community College District	48,673,171	25,598,331	53	6.3
West Valley-Mission Community College District	242,469,259	125,241,235	52	6.2
Yosemite Community College District	225,229,552	56,936,767	25	3.0
Yuba Community College District	116,753,348	29,669,464	25	3.0
Statewide Median			25%	3.0

Source: Auditor's analysis of data from the Chancellor's Office's Fiscal Portal.

Note: There are several immaterial differences in the total expenditures we used in our analyses for the selected six districts and the information in this table because of the timing of when we downloaded the data from the Chancellor's Office's Fiscal Portal. As such, the expenditures, reserve percentages, and months of reserves shown in this table for the six districts we reviewed do not match those we show in Figure 3 and Figure 5.