

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

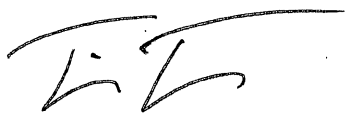
(Financial Report for Fiscal Year 2016-2017)

(Budget Report for Fiscal Year 2017-2018)

District: SOUTHWESTERN

District Code: 090

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10-10-17

Date



District Superintendent

10-10-17

Date

Contact: WC Yanda, CPA

Phone: 619-482-6414

wyanda@swccd.edu

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2017. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 090

Name: SOUTHWESTERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	17,145,876	17,145,876		17,145,876
Other	1300	15,022,783	15,203,137		15,203,137
Total Instructional Salaries		32,168,659	32,349,013	0	32,349,013
Non-Instructional Salaries					
Contract or Regular	1200		7,315,972	82,115	7,398,087
Other	1400		680,642		680,642
Total Non-Instructional Salaries		0	7,996,614	82,115	8,078,729
Total Academic Salaries		32,168,659	40,345,627	82,115	40,427,742
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		15,476,808	1,211,824	16,688,632
Other	2300		1,561,591	151,168	1,712,759
Total Non-Instructional Salaries		0	17,038,399	1,362,992	18,401,391
Instructional Aides					
Regular Status	2200	1,911,782	1,911,782		1,911,782
Other	2400	727,110	817,443		817,443
Total Instructional Aides		2,638,892	2,729,225	0	2,729,225
Total Classified Salaries		2,638,892	19,767,624	1,362,992	21,130,616
Employee Benefits	3000	11,135,430	20,986,594	598,770	21,585,364
Supplies and Materials	4000		1,882,507	76,637	1,959,144
Other Operating Expenses	5000	427,786	8,305,724	102,322	8,408,046
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		46,370,767	91,288,076	2,222,836	93,510,912

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 090

Name: SOUTHWESTERN

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
		Activities to Exclude	TOP Code		
Instructional Staff--Retirees' Benefits and Retirement Incentives	5900	1,294,810	2,862,487		2,862,487
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		18,312		18,312
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,852,245		1,852,245

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 090

Name: SOUTHWESTERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities	Total	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,294,810	4,733,044	0	4,733,044
Total for ECS 84362, 50% Law		45,075,957	86,555,032	2,222,836	88,777,868
Percent of CEE (Instructional Salary Cost / Total CEE)		52.08%	100.00%		
50% of Current Expense of Education			43,277,516		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		45,075,957	86,555,032	2,222,836	88,777,868
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		46,370,767	91,288,076	2,222,836	93,510,912
Capital Expenditures	6000		278,400	12,648	291,048
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		46,370,767	91,566,476	2,235,484	93,801,960

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	261,772	873,226	1,134,998
In County Treasury	9112	23,748,225	4,275,911	28,024,136
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	968,077	2,332,009	3,300,086
Due from Other Funds	9140	115,998		115,998
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	84,967		84,967
Prepaid Items	9220	38,807		38,807
TOTAL ASSETS		25,267,846	7,481,146	32,748,992
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,178,639	412,809	4,591,448
Accrued Salaries and Wages Payable	9520	7,161,804		7,161,804
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	656,213		656,213
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	703,476	5,513,186	6,216,662
TOTAL LIABILITIES		12,700,132	5,925,995	18,626,127

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		1,555,151	1,555,151
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	1,555,151	1,555,151
Uncommitted Fund Balance	9790	12,567,714		12,567,714
TOTAL FUND EQUITY		12,567,714	1,555,151	14,122,865
TOTAL LIABILITIES AND FUND EQUITY		25,267,846	7,481,146	32,748,992

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	22,827,858		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		22,827,858	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	22,827,858		
TOTAL FUND EQUITY		22,827,858	0	0
TOTAL LIABILITIES AND FUND EQUITY		22,827,858	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						256,696
Cash With Fiscal Agents	9113						141,000
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						309
Due from Other Funds	9140						909
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	0	398,914
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	398,914
Total Fund Balance		0	0	0	0	0	398,914
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	398,914
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	398,914

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	4,448,907	112,795,036	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	136,883	366,217	
Due from Other Funds	9140	358,142		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		4,943,932	113,161,253	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	376,020	5,609,138	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	32	13,368	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		376,052	5,622,506	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	4,567,880		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		4,567,880	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790		107,538,747	
TOTAL FUND EQUITY		4,567,880	107,538,747	0
TOTAL LIABILITIES AND FUND EQUITY		4,943,932	113,161,253	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	1,300,594	608,424		
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	18,248	8,001		
Investments (at cost)	9120	27,065			
Accounts Receivable	9130	292,214	11,688		
Due from Other Funds	9140	33,279	3,515		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	927,035	224,661		
Prepaid Items	9220	300			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	657,123	511,561		
Accumulated Depreciation Equipment	9351	655,682	478,395		
Work in Progress	9360				
Total Fixed Assets		1,441	33,166	0	0
TOTAL ASSETS		2,600,176	889,455	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	182,144	27,646		
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	60,528	(110,171)		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		242,672	(82,525)	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	242,672	(82,525)	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	2,357,504	712,260		
Total Reserved Fund Balance		2,357,504	712,260	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850		259,721		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,357,504	971,981	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,600,176	889,456	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	764,030	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	2,118	
Due from Other Funds	9140	127,054	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		893,202	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	893,202	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		893,202	0
TOTAL LIABILITIES AND FUND EQUITY		893,202	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	722,226			341,159				1,157,848
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	500							2,650
Investments (at cost)	9120								
Accounts Receivable	9130				(1,811)				6,592
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350	55,318							
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		55,318	0	0	0	0	0	0	0
TOTAL ASSETS		778,044	0	0	339,348	0	0	0	1,167,090

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	300			17				1,142,622
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	11,568							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	20,467							
Total Current Liabilities and Deferred Revenue		32,335	0	0	17	0	0	0	1,142,622
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	32,335	0	0	17	0	0	0	1,142,622

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				339,331				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								24,468
Total Reserved Fund Balance		0	0	0	339,331	0	0	0	24,468
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	886,023							
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		886,023	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850	(140,314)							
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		745,709	0	0	339,331	0	0	0	24,468
TOTAL LIABILITIES AND FUND EQUITY		778,044	0	0	339,348	0	0	0	1,167,090

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	25,000	378,834	403,834
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150	73,498		73,498
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		877,840	877,840
Other Federal Revenues	8190	144,990	1,556,626	1,701,616
Total Federal Revenues	8100	243,488	2,813,300	3,056,788
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	44,332,167		44,332,167
Other General Apportionment	8613	368,089		368,089
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,433,106	2,433,106
Disabled Students Programs and Services(DSPS)	8623		1,920,534	1,920,534
Temporary Assistance for Needy Families (TANF)	8624		86,678	86,678
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		425,953	425,953
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,284,405	8,284,405

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	12,512,463		12,512,463
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	178,229		178,229
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,852,245	758,842	2,611,087
State Mandated Costs	8685	1,850,564		1,850,564
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,383,162	3,041,751	5,424,913
Total State Revenues	8600	63,476,919	16,951,269	80,428,188

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	23,414,763		23,414,763
Tax Allocation, Supplemental Roll	8812	631,179		631,179
Tax Allocation, Unsecured Roll	8813	760,207		760,207
Prior Years Taxes	8816	(11,785)		(11,785)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	189,313		189,313
Redevelopment Agency Funds - Residual	8819	1,145,058		1,145,058
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		266,413	266,413
Other Contract Services	8832			0
Sales and Commissions	8840	21,572		21,572
Rentals and Leases	8850		329,536	329,536
Interest and Investment Income	8860	268,531		268,531
Student Fees and Charges	8870			
Community Services Classes	8872		86,874	86,874
Dormitory	8873			0
Enrollment	8874	4,444,618		4,444,618
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		699,539	699,539
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	1,121,767		1,121,767
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	99,271		99,271
Other Local Revenues	8890	460,256	2,576,367	3,036,623
Total Local Revenues	8800	32,544,750	3,958,729	36,503,479
Total Revenues		96,265,157	23,723,298	119,988,455

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		96,265,157	23,723,298	119,988,455

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	207,769	6,327	18,771			232,867
Architecture and Environmental Design	0200	261,846		26,780	25,613		314,239
Environmental Sciences and Technologies	0300	113,869	1,000	844			115,713
Biological Sciences	0400	2,854,246	5,521	120,916			2,980,683
Business and Management	0500	1,684,121	44,066	28,165			1,756,352
Communications	0600	577,209		58,066	9,057		644,332
Computer and Information Science	0700	2,323,665	13,916	979,422	49,274		3,366,277
Education	0800	3,258,320	139,902	384,136	44,939		3,827,297
Engineering and Related Industrial Technology	0900	720,642	12,175	131,541	13,469		877,827
Fine and Applied Arts	1000	3,895,478	10,006	155,566	27,594		4,088,644
Foreign language	1100	1,444,337		13,227			1,457,564
Health	1200	4,147,814	60,667	341,923	43,019		4,593,423
Consumer Education And Home Economics	1300	1,097,669	24,284	18,519			1,140,472
Law	1400	179,940		11,085			191,025
Humanities(Letters)	1500	7,437,307	18,325	90,280			7,545,912
Library Science	1600						0
Mathematics	1700	4,339,404	23,603	76,287			4,439,294
Military Studies	1800						0
Physical Sciences	1900	1,721,021	2,865	75,155			1,799,041
Psychology	2000	1,157,955		27,192			1,185,147
Public Affairs and Services	2100	1,116,816	14,587	120,790			1,252,193
Social Sciences	2200	3,021,806		10,379			3,032,185
Commercial Services	3000	23,820	4,690				28,510
Interdisciplinary Studies	4900	1,957,619	390,055	47,981			2,395,655
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	979,990					979,990
Sub-Total Instructional Activites		44,522,663	771,989	2,737,025	212,965		48,244,642
Total Expenditures for GF Activities*		45,580,664	51,726,911	15,733,558	540,516	5,680,397	119,262,046

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		9,750,506	544,023	8,977		10,303,506
Course and Curriculum Development	6020		135,862	9,950			145,812
Academic / Faculty Senate	6030		77,668	12,408			90,076
Other Instructional Administration & Governance	6090		6,822	24,912			31,734
Total Instructional Admin. & Governance		0	9,970,858	591,293	8,977	0	10,571,128
Instructional Support Services	6100						
Learning Center	6110	993,622	636,314	98,539			1,728,475
Library	6120		1,221,343	375,257	76,550		1,673,150
Media	6130		188,297	100,891			289,188
Museums and Gallaries	6140		17,030	2,597			19,627
Academic Information Systems and Technology	6150		359,291	12,850			372,141
Other Instructional Support Services	6190		920,142	75,560			995,702
Total Instructional Support Services		993,622	3,342,417	665,694	76,550	0	5,078,283
Admissions and Records	6200		1,335,925	32,236			1,368,161
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,971,958	63,278			2,035,236
Matriculation and Student Assessment	6320		4,147,666	311,879			4,459,545
Transfer Programs	6330		227,634	147,269			374,903
Career Guidance	6340						0
Other Student Counseling and Guidance	6390			4,247			4,247
Total Student Counseling and Guidance		0	6,347,258	526,673	0	0	6,873,931

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		217,607	34,838		43,775	296,220
Disabled Student Programs and Services (DSPS)	6420		1,630,420	148,112			1,778,532
Extended Opportunity Programs and Services (EOPS)	6430		1,323,814	46,189		998,747	2,368,750
Health Services	6440		797,988	99,672	18,123		915,783
Student Personnel Administration	6450		521,388	14,167			535,555
Financial Aid Administration	6460		1,584,885	50,852			1,635,737
Job Placement Services	6470		605,230	2,032			607,262
Veterans Services	6480		152,306	7,296			159,602
Miscellaneous Student Services	6490		333,104	183,943		518,629	1,035,676
Total Other Student Services		0	7,166,742	587,101	18,123	1,561,151	9,333,117
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,350,411	575,298	45,639		1,971,348
Custodial Services	6530		1,796,496	391,779			2,188,275
Grounds Maintenance and Repairs	6550		684,343	117,579	56,034		857,956
Utilities	6570			1,774,964			1,774,964
Other Operations and Maintenance of Plant	6590		193,040	1,749			194,789
Total Operation and Maintenance of Plant	6500	0	4,024,290	2,861,369	101,673	0	6,987,332
Planning, Policymaking and Coordinations	6600		2,782,275	1,768,480			4,550,755

* California Work Opportunity and Responsibility to Kids (CalWORKs).

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,658,575	617,159			2,275,734
Fiscal Operations	6720		1,954,828	957,847	6,604		2,919,279
Human Resources Management	6730		973,775	90,000			1,063,775
Noninstruct Staff Retirees' Benefits & Retirement *	6740		337,822				337,822
Staff Development	6750		397,647	307,127			704,774
Staff Diversity	6760		21,482	102,410			123,892
Logistical Services	6770		2,687,252	864,946	79,868		3,632,066
Management Information Systems	6780		2,536,229	1,590,444	4,728		4,131,401
Other General Institutional Support Services	6790		960,728	113,397			1,074,125
Total General Institutional Support Services	6700	0	11,528,338	4,643,330	91,200	0	16,262,868
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	64,379	139,628	73,871			277,878
Community Use of Facilities	6830		304,009	76,518	12,073		392,600
Economic Development	6840		1,558,229	871,289			2,429,518
Other Community Services & Economic Development	6890		375,250	45,872			421,122
Total Community Services	6800	64,379	2,377,116	1,067,550	12,073	0	3,521,118

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		607,851	32,075			639,926
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,135,035	91,433	6,307		1,232,775
Student and Co-Curricular Activities	6960		318,029	129,299	12,648		459,976
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,060,915	252,807	18,955	0	2,332,677
Auxiliary Operations	7000						
Contract Education	7010		18,788				18,788
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	18,788	0	0	0	18,788

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,342,238	1,342,238
Student Aid	7320					376,449	376,449
Other Outgo	7390					2,400,559	2,400,559
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,119,246	4,119,246
Sub-Total Non-Instructional Activites		1,058,001	50,954,922	12,996,533	327,551	5,680,397	71,017,404
Total Expenditures General Fund: activities *		45,580,664	51,726,911	15,733,558	540,516	5,680,397	119,262,046

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOUTHWESTERN

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$132,025,900
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	15,410.00		
	2. 2016-2017 Second Period Actual FTES	15,594.00		
	3. 2016-2017 Population change factor (C2/C1)	1.0119		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$138,526,738
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$138,526,738
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$138,526,738
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			58,911,876
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			175,000
C.	Local Property taxes			26,971,078
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			1,079,700
H.	2017-2018 Appropriations Subject to Limit			\$84,978,254

For Actual Year: 2016-2017

Budget Year: 2017-2018

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	243,488	217,000	2,813,300	3,307,856	3,056,788	3,524,856
State Revenues	8600	63,476,919	62,431,328	16,951,269	17,115,395	80,428,188	79,546,723
Local Revenues	8800	32,544,750	33,296,427	3,958,729		36,503,479	33,296,427
Total Revenues		96,265,157	95,944,755	23,723,298	20,423,251	119,988,455	116,368,006
EXPENDITURES:							
Academic Salaries	1000	40,427,744	42,228,800	5,062,226	4,866,882	45,489,970	47,095,682
Classified Salaries	2000	21,130,614	22,054,792	7,832,807	8,432,862	28,963,421	30,487,654
Employee Benefits	3000	19,501,249	19,311,158	3,352,935	3,736,264	22,854,184	23,047,422
Supplies and Materials	4000	1,960,161	1,896,677	2,692,955	3,082,699	4,653,116	4,979,376
Other Operating Expenses and Services	5000	8,407,028	9,085,727	2,673,414	2,932,978	11,080,442	12,018,705
Capital Outlay	6000	291,048	279,468	249,468	197,511	540,516	476,979
Total Expenditures		91,717,844	94,856,622	21,863,805	23,249,196	113,581,649	118,105,818
Excess /(Deficiency) of Revenues over Expenditures		4,547,313	1,088,133	1,859,493	(2,825,945)	6,406,806	(1,737,812)
Other Financing Sources	8900					0	0
Other Outgo	7000	3,603,840	2,088,133	2,076,557	2,239,159	5,680,397	4,327,292
Net Increase/(Decrease) in Fund Balance		943,473	(1,000,000)	(217,064)	(5,065,104)	726,409	(6,065,104)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,624,240	12,567,713	1,772,214	1,555,150	13,396,454	14,122,863
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	11,624,240		1,772,214		13,396,454	
Ending Fund Balance, June 30		12,567,713	11,567,713	1,555,150	(3,509,954)	14,122,863	8,057,759

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,947,340	1,947,677				
State Revenues	8600	155,939					
Local Revenues	8800	21,283,098	25,939,668				
Total Revenues		23,386,377	27,887,345	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	40,382					
Total Other Financing Sources		40,382	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	25,423,027	28,154,877				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	25,423,027	28,154,877	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(25,382,645)	(28,154,877)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,996,268)	(267,532)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,827,126	22,827,858		0		0
Prior Years Adjustments	9020	(3,000)					
Adjusted Beginning Balance	9030	24,824,126		0		0	
Ending Fund Balance, June 30		22,827,858	22,560,326	0	0	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					153,702	150,700
Total Income		0	0	0	0	153,702	150,700
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					1,704	
Other Operating Expenses and Services	5000						50,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,704	50,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	151,998	100,700
Other Financing Sources	8900						
Other Outgo	7000					122,344	124,568
Net Increase/(Decrease) in Fund Balance		0	0	0	0	29,654	(23,868)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	369,260	398,914
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		369,260	
Ending Fund Balance, June 30		0	0	0	0	398,914	375,046

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	2,359,691	535,402				
Local Revenues	8800	677,310	450,000	1,491,495	400,000		
Total Income		3,037,001	985,402	1,491,495	400,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			54,100	69,100		
Employee Benefits	3000			18,582	22,600		
Supplies and Materials	4000	1,662,951		469,917	4,155,100		
Other Operating Expenses and Services	5000	2,517,881	5,553,313	5,937,291	6,753,000		
Capital Outlay	6000	582,946		60,524,318	59,900,000		
Total Expenditures		4,763,778	5,553,313	67,004,208	70,899,800	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,726,777)	(4,567,911)	(65,512,713)	(70,499,800)	0	0
Other Financing Sources	8900			221,000			
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,726,777)	(4,567,911)	(65,291,713)	(70,499,800)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	6,294,656	4,567,879	172,830,460	107,538,747		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	6,294,656		172,830,460		0	
Ending Fund Balance, June 30		4,567,879	(32)	107,538,747	37,038,947	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	3,518,671	3,412,033	2,275,642	1,788,500		
Other Financing Sources	8900						
Total Income		3,518,671	3,412,033	2,275,642	1,788,500	0	0
Cost of Sales	5890	2,246,942	2,397,128	835,091	860,000		
Gross Profit or Loss		1,271,729	1,014,905	1,440,551	928,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	517,964	561,484	729,563	724,500		
Employee Benefits	3000	138,510	110,559	204,472	225,000		
Supplies and Materials	4000	103,408	60,740	57,659	60,000		
Other Operating Expenses and Services	5000	175,397	191,200	147,601	136,000		
Capital Outlay	6000	93	50,000	41,535	36,500		
Total Expenditures		935,372	973,983	1,180,830	1,182,000	0	0
Net Profit or Loss		336,357	40,922	259,721	(253,500)	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		336,357	40,922	259,721	(253,500)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,021,147	2,357,504	712,260	971,981		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,021,147		712,260		0	
Ending Fund Balance, June 30		2,357,504	2,398,426	971,981	718,481	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2016-2017

Budget Year: 2017-2018

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	7,512	1,500				
Other Financing Sources	8900						
Total Income		7,512	1,500	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		7,512	1,500	0	0		
Other Outgo	7000	(127,054)					
Net Increase/(Decrease) in Fund Balance		134,566	1,500	0	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	758,637	893,202		0		
Prior Years Adustments	9020	(1)					
Adjusted Beginning Balance	9030	758,636		0			
Ending Fund Balance, June 30		893,202	894,702	0	0		

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	452,486	337,131				
Total Income		452,486	337,131	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	102,070	102,000				
Employee Benefits	3000	2,371	2,400				
Supplies and Materials	4000	374,827	203,245				
Other Operating Expenses and Services	5000						
Capital Outlay	6000	21,950	6,000				
Total Expenditures		501,218	313,645	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(48,732)	23,486	0	0	0	0
Other Financing Sources	8900	30,000					
Other Outgo	7000	120,974	118,000				
Net Increase/(Decrease) in Fund Balance		(139,706)	(94,514)	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	885,415	745,709		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	885,415		0		0	
Ending Fund Balance, June 30		745,709	651,195	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	26,994,889	27,000,000				
State Revenues	8600	3,782,890	3,990,000				
Local Revenues	8800						
Total Income		30,777,779	30,990,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		30,777,779	30,990,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	30,680,847	30,989,982				
Net Increase/(Decrease) in Fund Balance		96,932	18	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	242,398	339,330		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	242,398		0		0	
Ending Fund Balance, June 30		339,330	339,348	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			17,646	17,500
Total Income		0	0	17,646	17,500
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			5,129	5,500
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	5,129	5,500
Excess /(Deficiency) of Revenues over Expenditures		0	0	12,517	12,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	12,517	12,000
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	13,761	40,079
Prior Years Adustments	9020			13,801	
Adjusted Beginning Balance	9030	0		27,562	
Ending Fund Balance, June 30		0	0	40,079	52,079

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 090

Name: SOUTHWESTERN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	942,238
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	400,000
71	ASSOCIATED STUDENTS TRUST FUND	52	CAFETERIA FUND	30,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					395,098	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			395,098	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,852,245			642,175	
Instructional & Institutional Unrestricted							
Expenditures							
Academic Salaries	1000					0	0
Classified Salaries	2000					0	0
Employee Benefits	3000					0	0
Supplies & Materials	4000						
Software	4100					0	0
Books, Magazines, & Periodicals	4200					0	0
Instructional Supplies & Materials	4300					0	758,841
Noninstructional Supplies & Mtrls	4400					0	0
Total Supplies and Materials		0	0	0	0	0	758,841
Other Operating Expenses and Services	5000		1,852,245			1,852,245	
Capital Outlay	6000						
Library Books	6300					0	0
Equipment	6400						
Equipment - Additional	6410					0	0
Equipment - Replacement	6420					0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000					0	0
Total Expenditures		0	1,852,245	0	1,852,245	758,841	2,611,086
Ending Balance						0	278,432

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					278,432	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			278,432	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,276,724			748,512	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	748,512	748,512
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	748,512	748,512
Other Operating Expenses and Services	5000		2,276,724		2,276,724		2,276,724
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000						0
Total Expenditures		0	2,276,724	0	2,276,724	748,512	3,025,236
Ending Balance					0	278,432	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 090

Name: SOUTHWESTERN

EPA Revenue	12,512,463
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	12,512,463	0	0	12,512,463
TOTAL		12,512,463	0	0	12,512,463

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 090

Name: SOUTHWESTERN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	4,502,955	2,824,815	7,327,770	N/A	N/A
2016-17	4,997,695	3,424,643	8,422,338	1,094,568	14.94%
2017-18	5,847,303	4,174,662	10,021,965	1,599,627	18.99%
2018-19	6,728,897	4,668,580	11,397,477	1,375,512	13.72%
2019-20	7,643,415	5,206,749	12,850,164	1,452,687	12.75%
2020-21	8,213,403	5,444,323	13,657,726	807,562	6.28%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District is developing a five year plan which includes the funding of all retirement benefits.