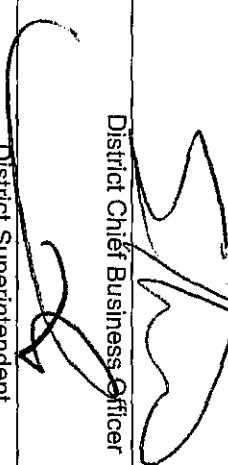


ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2011-2012)
(Budget Report for Fiscal Year 2012-2013)


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
Date 10/10/2012



District Superintendent
Date 10/10/12

Contact:

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

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, 2012. Please submit the report to :

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)		Total
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded Activities AC 6800 - 7390		
Instructional Salaries	1100	14,825,643		14,798,457				14,798,457
Contract or Regular	1300	14,536,675		14,812,409				14,812,409
Other								
Total Instructional Salaries		29,362,318		29,610,866		0		29,610,866
Non-Instructional Salaries	1200			6,926,302		90,198		7,016,500
Contract or Regular	1400			864,928				864,928
Other								
Total Non-Instructional Salaries		0		7,791,230		90,198		7,881,428
Total Academic Salaries		29,362,318		37,402,096		90,198		37,492,294
Classified Salaries								
Non-Instructional Salaries								
Regular Status	2100			14,701,318		591,415		15,292,733
Other	2300			1,123,476		55,275		1,178,751
Total Non-Instructional Salaries		0		15,824,794		646,690		16,471,484
Instructional Aides								
Regular Status	2200	1,520,058		1,633,805				1,633,805
Other	2400	523,330		557,657				557,657
Total Instructional Aides		2,043,388		2,191,462		0		2,191,462
Total Classified Salaries		2,043,388		18,016,256		646,690		18,662,946
Employee Benefits								
Supplies and Materials	3000	6,999,531		14,276,082		228,622		14,504,704
Other Operating Expenses	4000	1,643,942		1,643,942		35,608		1,679,550
Equipment Replacement	5000	300,949		7,777,567		17,510		7,795,077
	6420			40,884		836,562		877,446
Total Expenditures Prior to Exclusions		38,706,186		79,156,827		1,855,190		81,012,017

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

Activities to Exclude	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost	ECS 84362 B Total CEE	Excluded Activities	
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	968,714	1,428,975		1,428,975
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		28,922		28,922
Lottery Expenditures					
Academic Salaries	1000		340,704		340,704
Classified Salaries	2000		208,308		208,308
Employee Benefits	3000		108,229		108,229
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400		108,302		108,302
Total Supplies and Materials		0	108,302	0	108,302
Other Operating Expenses and Services	5000		2,000,136		2,000,136

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		Instructional Salary Cost	Total CEE	Excluded Activities	
Capital Outlay	6000	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Library Books	6300	ECS 84362 A	ECS 84362 B		
Equipment	6400				0
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		968,714	4,223,576	0	4,223,576
Total for ECS 84362, 50% Law		37,737,472	74,933,251	1,855,190	76,788,441
Percent of CEE (Instructional Salary Cost / Total CEE)		50.36%	100.00%		
50% of Current Expense of Education			37,466,626		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		37,737,472	74,933,251	1,855,190	76,788,441
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		38,706,186	79,156,827	1,855,190	81,012,017
Capital Expenditures	6000	20,791	192,013	8,752	200,765
Equipment Replacement (Back out)	6420		(32,132)	(8,752)	(40,884)
Total Unrestricted General Fund Expenditures		38,726,977	79,316,708	1,855,190	81,171,898

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

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			0
In County Treasury	9112	6,070,823	2,028,875	8,099,698
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	19,475,214	2,510,252	21,985,466
Due from Other Funds	9140	14,417		14,417
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	132,380		132,380
Prepaid Items	9220	604,856		604,856
TOTAL ASSETS		26,347,690	4,539,127	30,886,817
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,112,887		1,112,887
Accrued Salaries and Wages Payable	9520	5,780,162		5,780,162
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	546,473		546,473
Temporary Loans	9550	9,034,802		9,034,802
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,188,919	2,766,913	4,955,832
TOTAL LIABILITIES		18,663,243	2,766,913	21,430,156

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND EQUITY				
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
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751		1,772,214	1,772,214
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	1,772,214	1,772,214
Uncommitted(Unrestricted) Fund Balance	9790	7,684,447		7,684,447
TOTAL FUND EQUITY		7,684,447	1,772,214	9,456,661
TOTAL LIABILITIES AND FUND EQUITY		26,347,690	4,539,127	30,886,817

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	12,313,087		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		12,313,087	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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

Description	(Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt 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			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751	12,313,087		
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		12,313,087	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		12,313,087	0	0
TOTAL LIABILITIES AND FUND EQUITY		12,313,087	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

Description	(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					109,352,813	200,876
Cash With Fiscal Agents	9113					49,499,450	141,000
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130					242,312	38
Due from Other Funds	9140					98,613	6,880
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	159,193,188	348,794
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510					2,727,138	
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540					3,324	
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	2,730,462	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	Special Revenue Funds:					
		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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debt	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	0	0	156,462,726	348,794
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	159,193,188	348,794

Description	(Object)	41		42	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	2,199,670		617,995	
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		1,905		695
Due from Other Funds	9140		528,058		1,652
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
TOTAL ASSETS			2,725,633		620,242
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510		111,427		13,687
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		89,150		9,463
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
TOTAL LIABILITIES			200,577		23,150

COMBINED BALANCE SHEET

- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	41		42	
		Capital Outlay Projects Fund		Revenue Bond Construction Fund	
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712	2,122,041			
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		2,122,041			0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0			0
Uncommitted (Unrestricted) Fund Balance	9790	403,015			597,092
TOTAL FUND EQUITY		2,525,056			597,092
TOTAL LIABILITIES AND FUND EQUITY		2,728,633			620,242

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

51 Bookstore Fund

50 Enterprise Funds:

52 Cafeteria Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

59 Other Enterprise Fund

For Year Ended June 30, 2012

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	892,511		156,432	
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	16,115		7,691	
Investments (at cost)	9120				
Accounts Receivable	9130	566,131		3,309	
Due from Other Funds	9140	65,726		2,640	
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	777,066		51,648	
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	660,581		500,823	
Accumulated Depreciation Equipment	9351	580,701		418,217	
Work In Progress	9360				
Total Fixed Assets		79,880		82,606	0
TOTAL ASSETS		2,397,429		304,326	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

51 Bookstore Fund 50 Enterprise Funds:
 52 Cafeteria Fund 53 Farm Operations Fund
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

District ID: 090

Name: SOUTHWESTERN

For Year Ended June 30, 2012

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	152,187	12,612		
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	88,051	66,778		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		240,238	79,390	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	240,238	79,390	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

51 Bookstore Fund 50 Enterprise Funds:
 52 Cafeteria Fund 53 Farm Operations Fund
 59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	Enterprise Funds:			
		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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted (Unrestricted) Fund Balance	9790	2,157,191	224,936		
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,157,191	224,936	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,397,429	304,326	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

ASSETS	Description	(Object)	Fund	
			61 Self-Insurance Fund	69 Other Internal Service Fund
Cash, Investments, and Receivables		9100		
Cash:				
Awaiting Deposit and in Banks		9111		
In County Treasury		9112	469,947	
Cash With Fiscal Agents		9113		
Revolving Cash Accounts		9114		
Investments (at cost)		9120		
Accounts Receivable		9130	426	
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		
Accumulated Depreciation Equipment		9351		
Work in Progress		9360		
Total Fixed Assets			0	0
TOTAL ASSETS			470,373	0

COMBINED BALANCE SHEET

61 Self-Insurance Fund
69 Other Internal Service Fund

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

Description	(Object)	61 Self-Insurance Fund	69 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, 2012

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	61		69	
		Self-Insurance Fund		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				
Total Reserved Fund Balance			0		0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance			0		0
Uncommitted(Unrestricted) Fund Balance	9790		470,373		
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY			470,373		0
TOTAL LIABILITIES AND FUND EQUITY			470,373		0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

ASSETS	Description	(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
Cash, Investments, and Receivables		9100								
Cash:										
	Awaiting Deposit and in Banks	9111	854,716			121,930				559,430
	In County Treasury	9112								
	Cash with Fiscal Agents	9113								
	Revolving Cash Accounts	9114								
	Investments (at cost)	9120				8,261				3,152
	Accounts Receivable	9130	11,885							490
	Due from Other Funds	9140	11,045							
	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	43,983							
	Accumulated Depreciation Equipment	9351								
	Work in Progress	9360								
	Total Fixed Assets		43,983	0	0	0	0	0	0	0
	TOTAL ASSETS		921,629	0	0	130,191	0	0	0	563,072

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

Description	(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	528			12				566,385
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	12,745							
Temporary Loans	9550	17,487							
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		30,760	0	0	12	0	0	0	566,385
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	30,760	0	0	12	0	0	0	566,385

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 090

Name: SOUTHWESTERN

Description	(Object)	Trust Funds									
		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				130,179						
Reserve for Encumbrances Credit	9713										
Reserve for Encumbrances Debit	9714										
Reserve for Debt Services	9715										
Total Reserved Fund Balance		0	0	0	130,179	0	0	0	0	0	0
Designated Fund Balance	9750										
Commitments by Contract or Other Legal Obligation	9751	824,238									
Self Insurance Programs	9752										
Payments Resulting from Court Orders	9753										
Specific Future Purposes	9754										
Total Designated Fund Balance		824,238	0	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790										(3,313)
Other Equity	9800										
Contributed Capital	9810										
Retained Earnings	9850	66,631									
Investment in General Fixed Assets	9890										
TOTAL FUND EQUITY		890,869	0	0	130,179	0	0	0	0	0	(3,313)
TOTAL LIABILITIES AND FUND EQUITY		921,629	0	0	130,191	0	0	0	0	0	563,072

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2011-2012

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	330,698	355,698
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150	74,662		74,662
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,067,431	1,067,431
Other Federal Revenues	8190	288,715	2,354,467	2,643,182
Total Federal Revenues	8100	388,377	3,752,596	4,140,973
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	47,729,481		47,729,481
State General Apportionment	8612	45,667		45,667
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621		112,647	112,647
Extended Opportunity Programs and Services(EOPS)	8622		1,395,298	1,395,298
Disabled Students Programs and Services(DSPS)	8623		921,076	921,076
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		221,993	221,993
Telecommunications and Technology Infrastructure Program (TTIP)	8626		54,881	54,881
Other General Categorical Programs	8627		764,233	764,233

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Reimbursable Categorical Programs							
Instructional Improvement Grant	8651			630,385		630,385	
Other Reimbursable Categorical Programs	8652			1,153,036		1,153,036	
State Tax Subventions							
Homeowners' Property Tax Relief	8670						0
Timber Yield Tax	8671						0
Other State Tax Subventions	8672						0
Other State Tax Subventions	8673		190,840				190,840
State Non-Tax Revenues							
State Lottery Proceeds	8680		2,000,136	359,024		2,359,160	
State Mandated Costs	8681						0
Other State Non-Tax Revenues	8685						0
Other State Non-Tax Revenues	8686						0
Other State Revenues	8688		465,931			465,931	
Other State Revenues	8690						0
Total State Revenues	8600		50,432,055	5,612,573		56,044,628	

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 090

Name: SOUTHWESTERN

Details of General Fund Revenue

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	16,576,380				16,576,380	
Tax Allocation, Supplemental Roll	8812	161,149				161,149	
Tax Allocation, Unsecured Roll	8813	652,352				652,352	
Prior Years Taxes	8816	2,416				2,416	
Education Revenues Augmentation Fund (ERAF)	8817					0	
Redevelopment Agency Funds - Pass Through	8818	222,062				222,062	
Redevelopment Agency Funds - Residual	8819					0	
Contributions, Gifts, Grants, and Endowments	8820					0	
Contract Services	8830					0	
Contract Instructional Services	8831					0	
Other Contract Services	8832					0	
Sales and Commissions	8840		408,598			408,598	
Rentals and Leases	8850	89,910	83,010			172,920	
Interest and Investment Income	8860	70,214				70,214	
Student Fees and Charges	8870					0	
Community Services Classes	8872					0	
Dormitory	8873					0	
Enrollment	8874	4,596,191				4,596,191	
Field Trips and Use of Nondistrict Facilities	8875					0	
Health Services	8876		551,504			551,504	
Instructional Materials Fees and Sales of Materials	8877					0	
Insurance	8878	62,517				62,517	
Student Records	8879					0	
Nonresident Tuition	8880	974,731				974,731	
Parking Services and Public Transportation	8881		898,197			898,197	
Other Student Fees and Charges	8885		2,695			2,695	
Other Local Revenues	8890	693,206	1,185,940			1,879,146	
Total Local Revenues	8800	24,101,128	3,129,944			27,231,072	
Total Revenues		74,921,560	12,495,113			87,416,673	

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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 Assels	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
Total Other Financing Sources	8900	0	0	0
Total Revenues and Other Financing Sources		74,921,560	12,495,113	87,416,673

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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	223,954	10,710	28,368			263,032
Architecture and Environmental Design	0200	319,589	61,793	66,534			447,916
Environmental Sciences and Technologies	0300	142,490	14,089	11,132			167,711
Biological Sciences	0400	2,192,082	55,061	69,042		7,209	2,323,394
Business and Management	0500	1,585,197	1,048,571	731,131		3,826	3,368,725
Communications	0600	467,850	1,819	43,540		20,666	533,875
Computer and Information Science	0700	1,521,216	6,948	27,701			1,555,865
Education	0800	2,976,884	707,011	361,428		6,631	4,051,954
Engineering and Related Industrial Technology	0900	893,762	5,834	98,327			997,923
Fine and Applied Arts	1000	3,564,741	39,969	342,774			3,947,484
Foreign language	1100	1,463,830	169,337	1,958			1,635,125
Health	1200	3,507,696	826,015	259,922		60,267	4,653,900
Consumer Education And Home Economics	1300	1,026,221	588,847	151,317			1,766,385
Law	1400	184,910	3,094	7,523		2,887	198,414
Humanities(Letters)	1500	5,153,325	321	(1,497)			5,152,149
Library Science	1600					0	0
Mathematics	1700	3,012,704	28,523	1,827			3,043,054
Military Studies	1800						0
Physical Sciences	1900	1,384,214	39,857	109,119			1,533,190
Psychology	2000	951,718		286			952,004
Public Affairs and Services	2100	1,073,406	215,265	194,858		3,826	1,487,355
Social Sciences	2200	2,708,083	61,983	30,188			2,800,254
Commercial Services	3000	20,239		86			20,325
Interdisciplinary Studies	4900	3,355,883	86,769	175,938			3,618,590
Instruc Staff-Retirees' Bnfts & Retire Incentis	5900	1,020,145					1,020,145
Sub-Total Instructional Activities		38,750,139	3,971,816	2,711,502		105,312	45,538,769
Total Expenditures for GF Activities*		39,227,573	40,091,038	13,183,760		346,131	93,554,106

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

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	48,826	2,233,108	402,554	8,371		2,692,859
Course and Curriculum Development	6020	121	246,121	7,861			254,103
Academic / Faculty Senate	6030		54,569	11,406			65,975
Other Instructional Administration & Governance	6090	3,668	3,998,139	88,821			4,090,628
Total Instructional Admin. & Governance		52,615	6,531,937	510,642	8,371	0	7,103,565
Instructional Support Services	6100						
Learning Center	6110	363,285	526,471	8,557			898,313
Library	6120		1,436,479	424,638	74,806		1,935,923
Media	6130		254,692	105,511			360,203
Museums and Galleries	6140		40,365	2,775			43,140
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,543,631	102,941	37,832		1,684,404
Total Instructional Support Services		363,285	3,801,638	644,422	112,638	0	4,921,983
Admissions and Records	6200		818,808	137,958			956,766
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	491	1,576,253	13,320			1,590,064
Matriculation and Student Assessment	6320		941,913	21,496			963,409
Transfer Programs	6330						0
Career Guidance	6340		369,097	9,129			378,226
Other Student Counseling and Guidance	6390		283,372	1,901			285,273
Total Student Counseling and Guidance		491	3,170,635	45,846	0	0	3,216,972

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

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						0
Disabled Student Programs and Services (DSPS)	6420	1,638	872,455	302,660			1,176,753
Extended Opportunity Programs and Services (EOPS)	6430	1,551	1,185,848	61,706		536,125	1,785,230
Health Services	6440		578,518	90,292			668,810
Student Personnel Administration	6450	16,153	441,892	6,890			464,935
Financial Aid Administration	6460		1,276,508	128,705			1,405,213
Job Placement Services	6470		235,057				235,057
Veterans Services	6480		434,056	4,888			438,944
Miscellaneous Student Services	6490	2,859	1,143,110	58,133			1,204,102
Total Other Student Services		22,201	6,167,444	653,274	0	536,125	7,379,044
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,191,038	665,972	38,281		1,895,291
Custodial Services	6530		1,816,232	296,097			2,112,329
Grounds Maintenance and Repairs	6550		642,724	119,524			762,248
Utilities	6570			1,922,364			1,922,364
Other Operations and Maintenance of Plant	6590		144,594	21,212			165,806
Total Operation and Maintenance of Plant	6500	0	3,794,588	3,025,169	38,281	0	6,858,038
Planning, Policymaking and Coordinations	6600		1,373,912	174,111			1,548,023

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

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	3,527	569,056	205,287			777,870
Fiscal Operations	6720		2,834,524	1,958,005			4,792,529
Human Resources Management	6730		1,424,319	270,452			1,694,771
Noninstruct Staff Retirees' Benefits & Retirement *	6740		460,261				460,261
Staff Development	6750		209,117	43,418			252,535
Staff Diversity	6760						0
Logistical Services	6770		957,697	543,998			1,501,695
Management Information Systems	6780		1,764,568	1,272,051	20,303		3,056,922
Other General Institutional Support Services	6790	7,027	7,014	49,469			63,510
Total General Institutional Support Services	6700	10,554	8,226,556	4,342,680	20,303	0	12,600,093
Community Services & Economic Development	6800						
Community Recreation	6810	2,267	84,446	12,476			99,189
Community Service Classes	6820	26,021	32,412	7,670			66,103
Community Use of Facilities	6830		139,734	6,337			146,071
Economic Development	6840						0
Other Community Services & Economic Development	6880		1,282,458	203,704	46,724		1,532,886
Total Community Services	6800	28,288	1,539,050	230,187	46,724	0	1,844,249

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

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						0
Farm Operations	6930						0
Food Services	6940			552,389			552,389
Parking	6950		101,627	56,726	5,750		164,103
Student and Co-Curricular Activities	6960		8,048	4,064	8,752		20,864
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	109,675	613,179	14,502	0	737,356
Auxiliary Operations	7000						
Contract Education	7010		62,043	19,113			81,156
Other Auxiliary Operations	7090		522,936	75,677			598,613
Total Auxiliary Operations	7000	0	584,979	94,790	0	0	679,769

Physical Property and Related Acquisitions	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Long-Term Debt and Other Financing	7100						0
	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						0
Student Aid	7320					169,479	169,479
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	169,479	169,479
Sub-Total Non-Instructional Activities		477,434	36,119,222	10,472,258	240,819	705,604	48,015,337
Total Expenditures General Fund: activities *		39,227,573	40,091,038	13,183,760	346,131	705,604	93,554,106

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOUTHWESTERN

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$115,660,970
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	16,000.00		
	2. 2011-2012 Second Period Actual FTES	14,700.00		
	3. 2011-2012 Population change factor (C2/C1)	0.9188		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$110,275,652
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)			\$110,275,652
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$110,275,652
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			47,905,021
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			17,744,582
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			0
H.	2012-2013 Appropriations Subject to Limit			\$65,649,603

For Actual Year: 2011-2012

Budget Year: 2012-2013

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	TOTAL	TOTAL
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	388,377	342,500	3,752,596	3,823,174	4,140,973	4,165,674
State Revenues	8600	50,432,055	51,810,495	5,612,573	3,908,490	56,044,628	55,718,985
Local Revenues	8800	24,101,128	24,874,032	3,129,944	3,188,124	27,231,072	28,062,156
Total Revenues		74,921,560	77,027,027	12,495,113	10,919,788	87,416,673	87,946,815
EXPENDITURES:							
Academic Salaries	1000	37,492,293	34,654,555	2,336,941	1,590,114	39,829,234	36,244,669
Classified Salaries	2000	18,633,411	18,897,521	4,700,790	4,281,174	23,334,201	23,178,695
Employee Benefits	3000	14,496,848	15,076,598	1,658,328	1,474,030	16,155,176	16,550,628
Supplies and Materials	4000	1,693,903	1,443,578	1,264,384	967,774	2,958,287	2,411,352
Other Operating Expenses and Services	5000	8,457,384	8,649,357	1,768,089	1,836,515	10,225,473	10,485,872
Capital Outlay	6000	200,765	93,532	145,366	54,501	346,131	148,033
Total Expenditures		80,974,604	78,815,141	11,873,898	10,204,108	92,848,502	89,019,249
Excess (Deficiency) of Revenues over Expenditures		(6,053,044)	(1,788,114)	621,215	715,680	(5,431,829)	(1,072,434)
Other Financing Sources	8900					0	0
Other Outgo	7000	37,413	449,000	688,191	715,680	705,604	1,164,680
Net Increase/(Decrease) in Fund Balance		(6,090,457)	(2,237,114)	(46,976)	0	(6,137,433)	(2,237,114)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,800,541	7,684,447	1,793,553	1,772,214	15,594,094	9,456,661
Prior Years Adjustments	9020	(25,637)		25,637		0	
Adjusted Beginning Balance	9030	13,774,904		1,819,190		15,594,094	
Ending Fund Balance, June 30		7,684,447	5,447,333	1,772,214	1,772,214	9,456,661	7,219,547

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND Actual	BOND INTEREST AND REDEMPTION FUND Budget	REVENUE BOND INTEREST AND REDEMPTION FUND Actual	REVENUE BOND INTEREST AND REDEMPTION FUND Budget	OTHER DEBT SERVICE FUND Actual	OTHER DEBT SERVICE FUND Budget
REVENUES:							
Federal Revenues	8100	1,951,890	1,956,685				
State Revenues	8600	142,687					
Local Revenues	8800	13,754,264	14,685,796				
Total Revenues		15,848,841	16,642,481	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	18,173,454	17,346,758				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	18,173,454	17,346,758	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(18,173,454)	(17,346,758)	0	0	0	0
Net Increase/Decrease in Fund Balance		(2,324,613)	(704,297)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,637,699	12,313,086				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,637,699		0		0	
Ending Fund Balance, June 30		12,313,086	11,608,789	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		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
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	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: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			707,529	300,000	1,909,342	166,000
Total Income		0	0	707,529	300,000	1,909,342	166,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			2,941	1,000,000		
Employee Benefits	3000			327	250,000		
Supplies and Materials	4000				430,000		
Other Operating Expenses and Services	5000				10,010,000	51,327	
Capital Outlay	6000			5,898,630	56,838,250		150,000
Total Expenditures		0	0	5,901,798	68,528,250	51,327	150,000
Excess (Deficiency) of Revenues over Expenditures		0	0	(5,194,269)	(68,228,250)	1,858,015	16,000
Other Financing Sources							
Other Outgo	8900						
Other Outgo	7000					1,671,294	
Net Increase/(Decrease) in Fund Balance		0	0	(5,194,269)	(68,228,250)	186,721	16,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	161,656,995	156,462,726	162,072	348,794
Prior Years Adjustments	9020					1	
Adjusted Beginning Balance	9030		0	161,656,995		162,073	
Ending Fund Balance, June 30			0	156,462,726	88,234,476	348,794	364,794

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	816,289	250,000	5,007	1,000
Total Income		816,289	250,000	5,007	1,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	81,350			
Capital Outlay	6000	120,969	280,000	4,657,317	620,918
Total Expenditures		202,319	280,000	4,657,317	620,918
Excess (Deficiency) of Revenues over Expenditures		613,970	(30,000)	(4,652,310)	(619,918)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) In Fund Balance		613,970	(30,000)	(4,652,310)	(619,918)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	1,911,086	2,525,056	5,249,402	597,092
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	1,911,086		5,249,402	
Ending Fund Balance, June 30		2,525,056	2,495,056	597,092	(22,826)

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	3,223,383	3,347,803	612,473	791,362		
Other Financing Sources	8900			552,389	213,659		
Total Income		3,223,383	3,347,803	1,164,862	1,005,021	0	0
Cost of Sales	5890	2,316,885	2,344,261				
Gross Profit or Loss		906,498	1,003,542	1,164,862	1,005,021	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	548,646	533,316	660,828	678,334		
Employee Benefits	3000	142,599	125,846	204,304	195,400		
Supplies and Materials	4000	370,261	106,453	40,452	46,394		
Other Operating Expenses and Services	5000	189,499	217,100	222,461	76,800		
Capital Outlay	6000	581			30,000		
Total Expenditures		1,251,586	982,715	1,128,045	1,026,928	0	0
Net Profit or Loss		(345,088)	20,827	36,817	(21,907)	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(345,088)	20,827	36,817	(21,907)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,502,279	2,157,191	188,119	224,936		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,502,279		188,119		0	
Ending Fund Balance, June 30		2,157,191	2,178,018	224,936	203,029	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND	Actual				
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				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010			0			
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030			0			
Ending Fund Balance, June 30				0	0		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group
60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND	OTHER INTERNAL SERVICES FUND	Actual	Budget
REVENUES:					
Local Revenues	8800	2,200	1,000		
Other Financing Sources	8900				
Total Income		2,200	1,000	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000		5,000		
Capital Outlay	6000				
Total Expenditures		0	5,000	0	0
Net Profit or Loss		2,200	(4,000)	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		2,200	(4,000)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	468,174	470,374		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	468,174		0	
Ending Fund Balance, June 30		470,374	466,374	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	481,009	330,496				
Total Income		481,009	330,496	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	80,505	85,000				
Employee Benefits	3000	1,441					
Supplies and Materials	4000	272,089	172,796				
Other Operating Expenses and Services	5000						
Capital Outlay	6000	101	200				
Total Expenditures		354,136	287,996	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		126,873	72,500	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	51,348	72,500				
Net Increase/(Decrease) In Fund Balance		75,525	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	815,344	890,869				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	815,344		0		0	
Ending Fund Balance, June 30		890,869	890,869	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	23,567,686	23,500,000				
State Revenues	8600	1,060,664	1,050,000				
Local Revenues	8800						
Total Income		24,628,350	24,550,000	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		24,628,350	24,550,000	0	0	0	0
Other Financing Sources							
Other Outgo	7000	24,655,352	24,550,000				
Net Increase/(Decrease) in Fund Balance		(27,002)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	157,181	130,179				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	157,181					
Ending Fund Balance, June 30		130,179	130,179	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND: 79	
		DEPERRED COMPENSATION TRUST FUND Actual	Budget	OTHER TRUST FUNDS Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			12,231	13,000
Total Income		0	0	12,231	13,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			20,846	10,000
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	20,846	10,000
Excess/(Deficiency) of Revenues over Expenditures		0	0	(8,615)	3,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) In Fund Balance		0	0	(8,615)	3,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	5,302	(3,313)
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030		0	5,302	
Ending Fund Balance, June 30			0	(3,313)	(313)

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

Interfund Transfer Report

District ID: 090

Name: SOUTHWESTERN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	552,389

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: 2011-2012

Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	Total
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,000,136			359,024	
		Instructional & Institutional Unrestricted					
Expenditures		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	Total
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	359,024	359,024
Noninstructional Supplies & Materials	4400				0		0
Total Supplies and Materials		0	0	0	0	359,024	359,024
Other Operating Expenses and Services	5000		2,000,136		2,000,136		2,000,136
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						
Total Expenditures		0	2,000,136	0	2,000,136	359,024	2,359,160
Ending Balance					0	0	0

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: 2011-2012 Budget Year: 2012-2013

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)		
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030		0			0
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		1,800,000			
		Instructional & Institutional Unrestricted				
Expenditures						
Academic Salaries	1000				0	0
Classified Salaries	2000				0	0
Employee Benefits	3000				0	0
Supplies & Materials	4000				0	0
Software	4100				0	0
Books, Magazines, & Periodicals	4200				0	0
Instructional Supplies & Materials	4300				0	0
Noninstructional Supplies & Mtrls	4400				0	0
Total Supplies and Materials		0	0		0	0
Other Operating Expenses and Services	5000			1,800,000	1,800,000	1,800,000
Capital Outlay	6000					
Library Books	6300				0	0
Equipment	6400				0	0
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
Total Capital Outlay		0	0		0	0
Other Outgo	7000				0	0
Total Expenditures		0	0	1,800,000	1,800,000	1,800,000
Ending Balance					0	0