

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2021-2022)

(Budget Report for Fiscal Year 2022-2023)

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

1/31/23

Date



District Superintendent

2-1-2023

Date

Contact: Dela Cuadra      Director of Finance  
Rizza  
(619) 482-6350      Ext: 6350      rdelacuadra@swccd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: [fiscalstandards@cccco.edu](mailto:fiscalstandards@cccco.edu)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 090

Name: SOUTHWESTERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	18,866,840	18,866,840		18,866,840
Other	1300	18,530,921	18,530,921		18,530,921
<b>Total Instructional Salaries</b>		37,397,761	37,397,761	0	37,397,761
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		10,567,727	138,236	10,705,963
Other	1400		898,902		898,902
<b>Total Non-Instructional Salaries</b>		0	11,466,629	138,236	11,604,865
<b>Total Academic Salaries</b>		37,397,761	48,864,390	138,236	49,002,626
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		18,785,457	1,561,683	20,347,140
Other	2300		975,616	56,309	1,031,925
<b>Total Non-Instructional Salaries</b>		0	19,761,073	1,617,992	21,379,065
<b>Instructional Aides</b>					
Regular Status	2200	3,492,451	3,492,451		3,492,451
Other	2400	868,391	868,391		868,391
<b>Total Instructional Aides</b>		4,360,842	4,360,842	0	4,360,842
<b>Total Classified Salaries</b>		4,360,842	24,121,915	1,617,992	25,739,907
<b>Employee Benefits</b>	3000	13,863,452	28,022,901	823,135	28,846,036
<b>Supplies and Materials</b>	4000		1,343,858	85,423	1,429,281
<b>Other Operating Expenses</b>	5000	663,108	10,027,168	111,706	10,138,874
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		56,285,163	112,380,232	2,776,492	115,156,724

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 090

Name: SOUTHWESTERN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,360,696	1,360,696		1,360,696
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,101,537		1,101,537
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060				0
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				0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 090

Name: SOUTHWESTERN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		52,194		52,194
Equipment	6400				
Equipment - Additional	6410		55,656		55,656
Equipment - Replacement	6420				0
Total Equipment		0	55,656	0	55,656
Total Capital Outlay		0	107,850	0	107,850
Other Outgo	7000		265,470	1,032,518	1,297,988
<b>Total Exclusions</b>		1,360,696	2,835,553	1,032,518	3,868,071
<b>Total for ECS 84362, 50% Law</b>		54,924,467	109,544,679	1,743,974	111,288,653
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.14%	100.00%		
<b>50% of Current Expense of Education</b>			54,772,340		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		54,924,467	109,544,679	1,743,974	111,288,653
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		56,285,163	112,380,232	2,776,492	115,156,724
<b>Capital Expenditures</b>	6000	8,112	107,851		107,851
<b>Equipment Replacement (Back out)</b>	6420		(8,112)	0	(8,112)
<b>Total Unrestricted General Fund Expenditures</b>		56,293,275	112,479,971	2,776,492	115,256,463

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	9,869,798	12,674,939	22,544,737
In County Treasury	9112	30,002,709	(2,517,346)	27,485,363
Cash With Fiscal Agents	9113	(679,116)		(679,116)
Revolving Cash Accounts	9114	3,354		3,354
Investments (at cost)	9120			0
Accounts Receivable	9130	2,654,263	8,382,204	11,036,467
Due from Other Funds	9140	1,614,192	3,294,207	4,908,399
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	49,951		49,951
Prepaid Items	9220	3,630		3,630
<b>TOTAL ASSETS</b>		<b>43,518,781</b>	<b>21,834,004</b>	<b>65,352,785</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	14,596,658	2,153,239	16,749,897
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	3,684,898	60,570	3,745,468
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,978,792	19,133,581	22,112,373
<b>TOTAL LIABILITIES</b>		<b>21,260,348</b>	<b>21,347,390</b>	<b>42,607,738</b>

For Year Ended June 30, 2022

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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	22,042,161	486,614	22,528,775
Unassigned	9790	216,272		216,272
<b>Total Fund Balance</b>		<b>22,258,433</b>	<b>486,614</b>	<b>22,745,047</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>22,258,433</b>	<b>486,614</b>	<b>22,745,047</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>43,518,781</b>	<b>21,834,004</b>	<b>65,352,785</b>

- 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, 2022

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	52,736,636		
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		52,736,636	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2022

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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	52,736,636		
<b>Total Fund Balance</b>		52,736,636	0	0
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		52,736,636	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		52,736,636	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, 2022

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						141,000
In County Treasury	9112					71,413,109	449,571
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120					307,076	
Accounts Receivable	9130					96,894	212
Due from Other Funds	9140						(123,972)
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	0	0	71,817,079	466,811
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510					3,953,591	
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						
<b>TOTAL LIABILITIES</b>		0	0	0	0	3,953,591	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, 2022

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	67,863,488	466,811
Total Fund Balance		0	0	0	0	67,863,488	466,811
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		0	0	0	0	67,863,488	466,811
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0	71,817,079	466,811

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		78,805	
In County Treasury	9112	9,857,345	245,865,973	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	42,387	1,057,224	
Accounts Receivable	9130	3,563	123,485	
Due from Other Funds	9140	401,866		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		10,305,161	247,125,487	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	570,562	1,984,456	
Accrued Salaries and Wages Payable	9520		13,768	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,448,991		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		2,019,553	1,998,224	0

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2022

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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	8,285,608	245,127,263	
<b>Total Fund Balance</b>		<b>8,285,608</b>	<b>245,127,263</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>8,285,608</b>	<b>245,127,263</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>10,305,161</b>	<b>247,125,487</b>	<b>0</b>

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	1,951,707	1,245,285		2,663,730
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	14,138	8,000		
Investments (at cost)	9120				
Accounts Receivable	9130	1,053,584	2,734		
Due from Other Funds	9140	67,180	670		6,450
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	422,076			
Prepaid Items	9220				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		3,508,685	1,256,689	0	2,670,180

For Year Ended June 30, 2022

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	45,347	47,241		2,786
Accrued Salaries and Wages Payable	9520	33,557	39,331		42,904
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	196,561	10,636		78,523
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	1,080,540			
Total Current Liabilities and Deferred Revenue		1,356,005	97,208	0	124,213
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
<b>TOTAL LIABILITIES</b>	968	1,356,005	97,208	0	124,213

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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	2,152,680	1,159,481		2,545,967
<b>Total Reserved Fund Balance</b>		<b>2,152,680</b>	<b>1,159,481</b>	<b>0</b>	<b>2,545,967</b>
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		<b>2,152,680</b>	<b>1,159,481</b>	<b>0</b>	<b>2,545,967</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>3,508,685</b>	<b>1,256,689</b>	<b>0</b>	<b>2,670,180</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 090

Name: SOUTHWESTERN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	577,951	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	2,485	
Accounts Receivable	9130	720	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		581,156	0



Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	968	0	0

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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	581,156	
Total Reserved Fund Balance		581,156	0
<b>Fund Balance (GASB 54)</b>	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		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		581,156	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		581,156	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	630,726			1,198,279				1,063,311
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,450
Investments (at cost)	9120								
Accounts Receivable	9130		13,310						8,903
Due from Other Funds	9140	10			22,279				223,044
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		630,736	13,310	0	1,220,558	0	0	0	1,297,708

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,431	4,782						28,863
Accrued Salaries and Wages Payable	9520	2,525							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	9,098			16,650				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	18,506			1,201,831				
<b>Total Current Liabilities and Deferred Revenue</b>		<b>34,560</b>	<b>4,782</b>	<b>0</b>	<b>1,218,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,863</b>
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								
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>34,560</b>	<b>4,782</b>	<b>0</b>	<b>1,218,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,863</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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
<b>FUND EQUITY</b>									
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	596,176	8,528		2,077				1,268,845
<b>Total Reserved Fund Balance</b>		596,176	8,528	0	2,077	0	0	0	1,268,845
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		596,176	8,528	0	2,077	0	0	0	1,268,845
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		630,736	13,310	0	1,220,558	0	0	0	1,297,708

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		101,883	101,883
Student Financial Aid	8150	5,091		5,091
Veterans Education	8160	25,000		25,000
Vocational and Technical Education Act (VATEA)	8170		838,376	838,376
Other Federal Revenues	8190	71,870	39,725,516	39,797,386
<b>Total Federal Revenues</b>	8100	101,961	40,665,775	40,767,736
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	36,890,781		36,890,781
Other General Apportionment	8613	2,677,594		2,677,594
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,487,034	2,487,034
Disabled Students Programs and Services(DSPS)	8623		1,926,446	1,926,446
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,892,101	12,892,101

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	29,873,831		29,873,831
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	172,200		172,200
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,749,282	1,123,311	3,872,593
State Mandated Costs	8685	455,070		455,070
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,768,026	9,863,540	14,631,566
<b>Total State Revenues</b>	8600	77,586,784	28,292,432	105,879,216

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	30,480,145		30,480,145
Tax Allocation, Supplemental Roll	8812	929,444		929,444
Tax Allocation, Unsecured Roll	8813	806,854		806,854
Prior Years Taxes	8816	9,171		9,171
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	2,054,798		2,054,798
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		31,529	31,529
Other Contract Services	8832	(806)	247,032	246,226
Sales and Commissions	8840	5,838	144,010	149,848
Rentals and Leases	8850	636		636
Interest and Investment Income	8860	(734,615)		(734,615)
Student Fees and Charges	8870			
Community Services Classes	8872		49,493	49,493
Dormitory	8873			0
Enrollment	8874	5,235,645		5,235,645
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		889,738	889,738
Instructional Materials Fees and Sales of Materials	8877	96,597		96,597
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	2,000,330		2,000,330
Parking Services and Public Transportation	8881		(540)	(540)
Other Student Fees and Charges	8885		38,139	38,139
Other Local Revenues	8890	1,360,906	5,845,279	7,206,185
<b>Total Local Revenues</b>	8800	42,244,943	7,244,680	49,489,623
<b>Total Revenues</b>		119,933,688	76,202,887	196,136,575



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers – (8970/8981/8982/8983)	898#	29,370	2,811,250	2,840,620
<b>Total Other Financing Sources</b>	8900	29,370	2,811,250	2,840,620
<b>Total Revenues and Other Financing Sources</b>		119,963,058	79,014,137	198,977,195

For Actual Year: 2021-2022

Budget Year: 2022-2023

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				
Agriculture and Natural Resources	0100	374,768	6,494	18,770			400,032
Architecture and Environmental Design	0200	448,177		418,093			866,270
Environmental Sciences and Technologies	0300	188,919		32,980			221,899
Biological Sciences	0400	3,727,988	2,698	145,120			3,875,806
Business and Management	0500	2,431,260		44,147			2,475,407
Communications	0600	791,479		24,994			816,473
Computer and Information Science	0700	5,268,906	130,645	1,198,154			6,597,705
Education	0800	4,305,221	23,613	389,856	8,112		4,726,802
Engineering and Related Industrial Technology	0900	957,126		145,879	253,604		1,356,609
Fine and Applied Arts	1000	4,788,235	3,317	202,767			4,994,319
Foreign language	1100	1,508,613	54,396	23,753			1,586,762
Health	1200	5,666,633	14,253	371,919			6,052,805
Consumer Education And Home Economics	1300	1,217,296	9,012	16,710			1,243,018
Law	1400	215,672		27,114			242,786
Humanities(Letters)	1500	7,056,475	128,778	35,217			7,220,470
Library Science	1600	2,214					2,214
Mathematics	1700	4,473,788		1,373			4,475,161
Military Studies	1800						0
Physical Sciences	1900	2,603,371		139,050	29,002		2,771,423
Psychology	2000	1,727,552					1,727,552
Public Affairs and Services	2100	1,551,287	2,590	81,780	16,466		1,652,123
Social Sciences	2200	3,709,344	32,312	32,753	1,243		3,775,652
Commercial Services	3000	30,504		38,723			69,227
Interdisciplinary Studies	4900	3,299,137	288,753	36,783			3,624,673
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,578,895					1,578,895
<b>Sub-Total Instructional Activites</b>		57,922,860	696,861	3,425,935	308,427		62,354,083
<b>Total Expenditures for GF Activities*</b>		65,322,653	66,220,951	36,075,053	1,388,969	30,785,471	199,793,097

\*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	318,754	15,708,135	1,427,655	68,639		17,523,183
Course and Curriculum Development	6020	8,180	199,082	100			207,362
Academic / Faculty Senate	6030		118,401	17,680			136,081
Other Instructional Administration & Governance	6090		38,973	2,088			41,061
<b>Total Instructional Admin. &amp; Governance</b>		326,934	16,064,591	1,447,523	68,639	0	17,907,687
Instructional Support Services	6100						
Learning Center	6110	1,547,068	699,943	128,889			2,375,900
Library	6120	17,781	1,552,221	296,218	250,805		2,117,025
Media	6130		244,212	20,796			265,008
Museums and Galleries	6140		4,538	2,000			6,538
Academic Information Systems and Technology	6150		448,305	4,699			453,004
Other Instructional Support Services	6190	35,419	1,280,496	161,394			1,477,309
<b>Total Instructional Support Services</b>		1,600,268	4,229,715	613,996	250,805	0	6,694,784
Admissions and Records	6200		1,730,172	23,803			1,753,975
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,600,850	889			2,601,739
Matriculation and Student Assessment	6320	1,190,442	3,179,938	155,655	46,920		4,572,955
Transfer Programs	6330		97,763	6,015			103,778
Career Guidance	6340						0
Other Student Counseling and Guidance	6390	2,320	20,128	34,145			56,593
<b>Total Student Counseling and Guidance</b>		1,192,762	5,898,679	196,704	46,920	0	7,335,065

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	44,717	189,143	347,467			581,327
Disabled Student Programs and Services (DSPS)	6420	481,550	1,175,716	43,651			1,700,917
Extended Opportunity Programs and Services (EOPS)	6430	440,617	1,462,769	589,752			2,493,138
Health Services	6440	298,572	1,061,656	79,744	9,512		1,449,484
Student Personnel Administration	6450		828,019	17,971			845,990
Financial Aid Administration	6460	230,186	1,514,548	26,665			1,771,399
Job Placement Services	6470	79,352	622,770	84,145			786,267
Veterans Services	6480	30144	249,523	11,067			290,734
Miscellaneous Student Services	6490	412,580	1,131,670	933,816		1,758,002	4,236,068
<b>Total Other Student Services</b>		<b>2,017,718</b>	<b>8,235,814</b>	<b>2,134,278</b>	<b>9,512</b>	<b>1,758,002</b>	<b>14,155,324</b>
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,748,200	655,210	26,244		2,429,654
Custodial Services	6530		2,195,899	248,330			2,444,229
Grounds Maintenance and Repairs	6550		680,351	90,449			770,800
Utilities	6570			3,188,237			3,188,237
Other Operations and Maintenance of Plant	6590		249,587	16,996			266,583
<b>Total Operation and Maintenance of Plant</b>	<b>6500</b>	<b>0</b>	<b>4,874,037</b>	<b>4,199,222</b>	<b>26,244</b>	<b>0</b>	<b>9,099,503</b>
<b>Planning, Policymaking and Coordinations</b>	<b>6600</b>	<b>146,182</b>	<b>4,660,466</b>	<b>2,912,769</b>	<b>21,301</b>		<b>7,740,718</b>

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	180,292	1,841,377	226,093			2,247,762
Fiscal Operations	6720	379,550	2,675,719	13,096,403	120,000		16,271,672
Human Resources Management	6730	2,528	1,190,193	152,947			1,345,668
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,101,537				1,101,537
Staff Development	6750	21,163	759,303	195,902			976,368
Staff Diversity	6760	85	301,934	656,411			958,430
Logistical Services	6770	445,469	2,792,597	1,359,902	25,936		4,623,904
Management Information Systems	6780		2,950,536	1,659,753			4,610,289
Other General Institutional Support Services	6790		950,977	97,608			1,048,585
<b>Total General Institutional Support Services</b>	6700	1,029,087	14,564,173	17,445,019	145,936	0	33,184,215
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	62,144	80,220	93,593			235,957
Community Use of Facilities	6830	3,182	134,713	2,368	15,140		155,403
Economic Development	6840	806,436	2,681,620	3,255,113	95,417		6,838,586
Other Community Services & Economic Development	6890		64,719				64,719
<b>Total Community Services</b>	6800	871,762	2,961,272	3,351,074	110,557	0	7,294,665

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		5,000	49,271			54,271
Child Development Centers	6920	24,077	689,174	59,417			772,668
Farm Operations	6930						0
Food Services	6940		(2,491)	10,589	243,475		251,573
Parking	6950		1,205,153	50,832	157,153		1,413,138
Student and Co-Curricular Activities	6960	151,531	368,541	139,686			659,758
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	175,608	2,265,377	309,795	400,628	0	3,151,408
Auxiliary Operations	7000						
Contract Education	7010	30,074	20,132				50,206
Other Auxiliary Operations	7090	6,093	12,185	9,935			28,213
<b>Total Auxiliary Operations</b>	7000	36,167	32,317	9,935	0	0	78,419

For Actual Year: 2021-2022

Budget Year: 2022-2023

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				
Physical Property and Related Acquisitions	7100	3,305	7,477	5,000			15,782
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					8,525,597	8,525,597
Other Outgo	7390					253,613	253,613
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	8,779,210	8,779,210
<b>Sub-Total Non-Instructional Activities</b>		7,399,793	65,524,090	32,649,118	1,080,542	30,785,471	137,439,014
<b>Total Expenditures General Fund: activities *</b>		65,322,653	66,220,951	36,075,053	1,388,969	30,785,471	199,793,097

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOUTHWESTERN

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$79,426,132
B.	2022-2023 Price Factor:			1.0755
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES			12,362.70
	2. 2021-2022 Second Period Actual FTES			12,364.92
	3. 2021-2022 Population change factor (C2/C1)			1.0002
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$85,439,890
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)			\$85,439,890
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$85,439,890
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,592,483
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			172,769
C.	Local Property taxes			38,839,827
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.	2022-2023 Appropriations Subject to Limit			\$83,605,079



For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	101,961	86,600	40,665,775	6,307,458	40,767,736	6,394,058
State Revenues	8600	77,586,784	85,870,659	28,292,432	38,704,240	105,879,216	124,574,899
Local Revenues	8800	42,244,943	46,140,310	7,244,680	2,455,800	49,489,623	48,596,110
<b>Total Revenues</b>		<b>119,933,688</b>	<b>132,097,569</b>	<b>76,202,887</b>	<b>47,467,498</b>	<b>196,136,575</b>	<b>179,565,067</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	49,690,438	46,226,273	6,751,609	4,991,097	56,442,047	51,217,370
Classified Salaries	2000	25,052,095	27,361,638	10,349,384	10,734,590	35,401,479	38,096,228
Employee Benefits	3000	33,179,656	36,560,433	6,520,422	5,268,154	39,700,078	41,828,587
Supplies and Materials	4000	1,678,335	2,257,389	3,961,639	5,014,988	5,639,974	7,272,377
Other Operating Expenses and Services	5000	9,691,090	12,163,173	20,743,989	20,383,669	30,435,079	32,546,842
Capital Outlay	6000	107,851	24,000	1,281,118	607,334	1,388,969	631,334
<b>Total Expenditures</b>		<b>119,399,465</b>	<b>124,592,906</b>	<b>49,608,161</b>	<b>46,999,832</b>	<b>169,007,626</b>	<b>171,592,738</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>534,223</b>	<b>7,504,663</b>	<b>26,594,726</b>	<b>467,666</b>	<b>27,128,949</b>	<b>7,972,329</b>
Other Financing Sources	8900	29,370	0	2,811,250	2,233,035	2,840,620	2,233,035
Other Outgo	7000	1,297,988	4,027,458	29,487,483	2,700,701	30,785,471	6,728,159
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(734,395)</b>	<b>3,477,205</b>	<b>(81,507)</b>	<b>0</b>	<b>(815,902)</b>	<b>3,477,205</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	22,992,828	22,258,433	568,121	486,614	23,560,949	22,745,047
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	22,992,828		568,121		23,560,949	
<b>Ending Fund Balance, June 30</b>		<b>22,258,433</b>	<b>25,735,638</b>	<b>486,614</b>	<b>486,614</b>	<b>22,745,047</b>	<b>26,222,252</b>

For Actual Year: 2021-2022

Budget Year: 2022-2023

**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
		<b>REVENUES:</b>					
Federal Revenues	8100						
State Revenues	8600	189,438					
Local Revenues	8800	33,015,345					
<b>Total Revenues</b>		33,204,783	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	29,389,062					
<b>Total Other Financing Sources</b>		29,389,062	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	16,035,000					
Debt Interest and Other Service Charges	7120	18,862,781					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	34,897,781	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(5,508,719)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		27,696,064	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	25,040,572	52,736,636		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,040,572		0		0	
<b>Ending Fund Balance, June 30</b>		52,736,636	52,736,636	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			(1,538,907)	250,000	42,382	149,200
<b>Total Income</b>		0	0	(1,538,907)	250,000	42,382	149,200
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			29,471,572	70,237,542		
Capital Outlay	6000					125,222	126,834
<b>Total Expenditures</b>		0	0	29,471,572	70,237,542	125,222	126,834
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(31,010,479)	(69,987,542)	(82,840)	22,366
<b>Other Financing Sources</b>	8900			73,620,000		147,208	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	42,609,521	(69,987,542)	64,368	22,366
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	25,253,967	67,863,488	402,444	466,812
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		25,253,967		402,444	
<b>Ending Fund Balance, June 30</b>		0	0	67,863,488	(2,124,054)	466,812	489,178

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	443,803	20,000	(5,382,117)	800,000		
<b>Total Income</b>		443,803	20,000	(5,382,117)	800,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,195,219	18,031,450	31,939,775	253,240,104		
Capital Outlay	6000						
<b>Total Expenditures</b>		1,195,219	18,031,450	31,939,775	253,240,104	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(751,416)	(18,011,450)	(37,321,892)	(252,440,104)	0	0
<b>Other Financing Sources</b>	8900	5,686,430	9,432,654	183,983,998			
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		4,935,014	(8,578,796)	146,662,106	(252,440,104)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,350,593	8,285,607	98,465,157	245,127,263		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,350,593		98,465,157		0	
<b>Ending Fund Balance, June 30</b>		8,285,607	(293,189)	245,127,263	(7,312,841)	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	2,456,110	3,152,000	406,229	589,300		
Other Financing Sources	8900	610,718		1,447,318			
<b>Total Income</b>		3,066,828	3,152,000	1,853,547	589,300	0	0
<b>Cost of Sales</b>	5890	1,135,030	1,550,000	262,338	182,000		
<b>Gross Profit or Loss</b>		1,931,798	1,602,000	1,591,209	407,300	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	467,845	576,111	672,213	608,226		
Employee Benefits	3000	226,572	286,389	268,969	366,293		
Supplies and Materials	4000	28,487	350,000	15,807	28,500		
Other Operating Expenses and Services	5000	214,748	65,000	14,423	43,750		
Capital Outlay	6000		325,000	8,740			
<b>Total Expenditures</b>		937,652	1,602,500	980,152	1,046,769	0	0
<b>Net Profit or Loss</b>		994,146	(500)	611,057	(639,469)	0	0
<b>Other Outgo</b>	7000	1,464,402					
<b>Net Increase/(Decrease) in Fund Balance</b>		(470,256)	(500)	611,057	(639,469)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,622,935	2,152,679	548,424	1,159,481		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,622,935		548,424		0	
<b>Ending Fund Balance, June 30</b>		2,152,679	2,152,179	1,159,481	520,012	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
<b>REVENUES:</b>							
Local Revenues	8800	662,941	7,754,300				
Other Financing Sources	8900	1,825,834					
<b>Total Income</b>		<b>2,488,775</b>	<b>7,754,300</b>				
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		<b>2,488,775</b>	<b>7,754,300</b>				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	466,991	868,468				
Employee Benefits	3000	132,505	304,116				
Supplies and Materials	4000	59,212	25,000				
Other Operating Expenses and Services	5000	37,437	140,870				
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>696,145</b>	<b>1,338,454</b>				
<b>Net Profit or Loss</b>		<b>1,792,630</b>	<b>6,415,846</b>				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>1,792,630</b>	<b>6,415,846</b>				
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	753,337	2,545,967				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	753,337					
<b>Ending Fund Balance, June 30</b>		<b>2,545,967</b>	<b>8,961,813</b>				

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800		3,600				
Other Financing Sources	8900	(13,532)					
<b>Total Income</b>		(13,532)	3,600	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0		
<b>Net Profit or Loss</b>		(13,532)	3,600	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(13,532)	3,600	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	594,688	581,156		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	594,688		0			
<b>Ending Fund Balance, June 30</b>		581,156	584,756	0	0		



For Actual Year: 2021-2022

Budget Year: 2022-2023

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	238,879	300,000	4,210	10,000		
<b>Total Income</b>		238,879	300,000	4,210	10,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	48,087	50,028				
Employee Benefits	3000	31,954					
Supplies and Materials	4000	181,326	48,526				
Other Operating Expenses and Services	5000	4,909	75,479	3,258	4,210		
Capital Outlay	6000						
<b>Total Expenditures</b>		266,276	174,033	3,258	4,210	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(27,397)	125,967	952	5,790	0	0
<b>Other Financing Sources</b>	8900	6,652					
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(20,745)	125,967	952	5,790	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	616,921	596,176	7,576	8,528		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	616,921		7,576		0	
<b>Ending Fund Balance, June 30</b>		596,176	722,143	8,528	14,318	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	43,632,055					
State Revenues	8600	7,863,766					
Local Revenues	8800	431,076					
<b>Total Income</b>		51,926,897	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	72,310					
Capital Outlay	6000						
<b>Total Expenditures</b>		72,310	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		51,854,587	0	0	0	0	0
<b>Other Financing Sources</b>	8900	8,230,149					
<b>Other Outgo</b>	7000	60,084,529					
<b>Net Increase/(Decrease) in Fund Balance</b>		207	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,870	2,077		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,870		0		0	
<b>Ending Fund Balance, June 30</b>		2,077	2,077	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

**Fiduciary Funds Group**

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			776,577	
<b>Total Income</b>		0	0	776,577	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			518,038	
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	518,038	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	258,539	0
<b>Other Financing Sources</b>	8900			43,470	
<b>Other Outgo</b>	7000			120,213	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	181,796	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	1,087,050	1,268,846
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,087,050	
<b>Ending Fund Balance, June 30</b>		0	0	1,268,846	1,268,846

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	932,477
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	147,208
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	5,686,430
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	610,718
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	1,447,318
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	2,124,030
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	6,652
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	8,230,149
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	43,470
11	UNRESTRICTED SUBFUND	42	REVENUE BOND CONSTRUCTION FUND	16,002
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	13,368

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,446,777		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,446,777		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,749,282			1,123,311		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>								
Software	4100				0	124,301		124,301
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	670,697		670,697
Noninstructional Supplies & Mtrls	4400				0	83157		83,157
<b>Total Supplies and Materials</b>		0	0	0	0	878,155		878,155
Other Operating Expenses and Services	5000		2,749,282		2,749,282	237,698		2,986,980
<b>Capital Outlay</b>								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	7,459		7,459
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	7,459		7,459
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	2,749,282	0	2,749,282	1,123,312		3,872,594
<b>Ending Balance</b>					0	1,446,776		1,446,776

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,446,776		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,446,776		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,749,282			0		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0	124,301		124,301
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	753,854		753,854
Noninstructional Supplies & Mtris	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	878,155		878,155
Other Operating Expenses and Services	5000		2,749,282		2,749,282	237,698		2,986,980
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	7,459		7,459
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	7,459		7,459
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	2,749,282	0	2,749,282	1,123,312		3,872,594
<b>Ending Balance</b>					0	323,464		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

EPA Revenue	29,873,831
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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	29,873,831	0	0	29,873,831
TOTAL		29,873,831	0	0	29,873,831

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 090

Name: SOUTHWESTERN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	11,927,243	7,847,501	19,774,744	N/A	N/A
2022-23	12,285,060	8,082,926	20,367,986	593,242	3.00%
2023-24	12,653,612	8,325,414	20,979,026	611,040	3.00%
2024-25	13,033,220	8,575,176	21,608,396	629,370	3.00%
2025-26	13,424,217	8,832,431	22,256,648	648,252	3.00%
2026-27	13,826,943	9,097,404	22,924,347	667,699	3.00%

Does the district have a plan to fund these expenses through 2026-27?

Yes

Explain Yes or No

The District is developing a plan which will include the funding of all retirement benefits.