California Community Colleges

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 bein accordance with the <i>California Code of Regulations</i> , beginning we best of my knowledge, the data contained in this report are correct.	rith Section 58300. Further, to the
Phalluar District Chief Business Officer	<u>1/31/23</u> Date
District Superintendent	2-1-2023 Date

Contact: Dela Cuadra

Rizza

Director of Finance

(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

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 090

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

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 090

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	1	Instructional Salary Cost	Total CEE	Activities	
Exclusions	İ	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,360,696	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	etettiinteen jointeen kontaan on attaan kontaataan kontaataa on aan aan aan aan aan aan aan aan aa	1,101,537
Objects to Exclude	Object Code				
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

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 090

		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			Ì	
Equipment - Additional	6410		55,656		55,656
Equipment - Replacement	6420	ani e <mark>mananganana manana na manana kara-karakata kata kata kata manana manana manana mata mata kata kata kata</mark>			0
Total Equipment	***************************************	0	55,656	0	55,656
Total Capital Outlay	***************************************	0	107,850	0	107,850
Other Outgo	7000	one on the second se	265,470	1,032,518	1,297,988
Total Exclusions		1,360,696	2,835,553	1,032,518	3,868,071
Total for ECS 84362, 50% Law		54,924,467	109,544,679	1,743,974	111,288,653
Percent of CEE (Instructional Salary Cost / Total CEE)		50.14%	100.00%		
50% of Current Expense of Education		one in the second second	54,772,340	and the contract of the contract of	
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year				ĺ	:
Amount Required to be Expended for Salaries of Classroom		54,924,467	109,544,679	1,743,974	111,288,653
Instructors					
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		56,285,163	112,380,232	2,776,492	115,156,724
Capital Expenditures	6000	8,112	107,851		107,851
Equipment Replacement (Back out)	6420	The state of the s	(8,112)	0	(8,112)
Total Unrestricted General Fund Expenditures		56,293,275	112,479,971	2,776,492	115,256,463

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 090

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund	General Fund
ASSETS	(Object)	Olliestricted	Restricted	COMBINED
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
TOTAL ASSETS		43,518,781	21,834,004	65,352,785
LIABILITIES				
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		7	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
TOTAL LIABILITIES		21,260,348	21,347,390	42,607,738

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 090

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	22,042,161	486,614	22,528,775
Unassigned	9790	216,272		216,272
Total Fund Balance		22,258,433	486,614	22,745,047
Fund Balance (GASB 54)	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
TOTAL FUND EQUITY		22,258,433	486,614	22,745,047
TOTAL LIABILITIES AND FUND EQUITY		43,518,781	21,834,004	65,352,785

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

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2022

District ID: 090

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:	***************************************	***************************************	00000000000000000000000000000000000000	**************************************
Awaiting Deposit and in Banks	9111	\$1990		
In County Treasury	9112			_
Cash With Fiscal Agents	9113		00000000-400-0000-7-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-	**************************************
Investments (at cost)	9120	52,736,636	A 1847 (1947) A 1877 (1949) A 1949 (1949) A	
Accounts Receivable	9130		TO THE PROPERTY OF THE PROPERT	
Due from Other Funds	9140			
TOTAL ASSETS		52,736,636	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	and the state of t		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560		00000000000000000000000000000000000000	To the street of the control of the street o
Deferred Revenues	9570	**************************************		
TOTAL LIABILITIES		0	0	0

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2022

District ID: 090

	T	21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	400000000000000000000000000000000000000		and the second s
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			BEALESCO CONTROL OF THE STATE O
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	52,736,636		
Total Fund Balance		52,736,636	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	V. 10.10.10.10.10.10.10.10.10.10.10.10.10.1		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance	***************************************	0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		52,736,636	0	0
TOTAL LIABILITIES AND FUND EQUITY		52,736,636	0	0

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2022

District ID: 090

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
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		***************************************	***************************************	2	96,894	212
Due from Other Funds	9140	***************************************		***************************************	***************************************	***************************************	(123,972)
Inventories, Stores, and Prepaid Items	9200	***************************************		***************************************			***************************************
Inventories and Stores	9210	**************************************	***************************************	***************************************	***************************************		
Prepaid Items	9220		D0000000000000000000000000000000000000	~*************************************			\$6000000000000000000000000000000000000
TOTAL ASSETS		0	0	0	0	71,817,079	466,811
LIABILITIES							
Current Liabilities and Deferred Revenue	9500		·····		9.00.01.7.000000000000000000000000000000		
Accounts Payable	9510	***************************************			<u></u>	3,953,591	
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530	***************************************					
Due to Other Funds	9540	5					
Temporary Loans	9550				***************************************		
Current Portion of Long-Term Debt	9560			######################################			
Deferred Revenues	9570				***************************************		
TOTAL LIABILITIES	······································	0	0	0	0	3,953,591	0

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

Other Special Revenue Fund

For Year Ended June 30, 2022

District ID: 090

]	31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	67,863,488	466,811
Total Fund Balance		0	0	0	0	67,863,488	466,811
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		. 0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	67,863,488	466,811
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	71,817,079	466,811

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEETFor Year Ended June 30, 2022

District ID: 090

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111		78,805	iddiddioleth arthur ar
In County Treasury	9112	9,857,345	245,865,973	anne de la company de la c
Cash With Fiscal Agents	9113		**************************************	
Revolving Cash Accounts	9114			na a a da da da a a a a a a a a a a a a
Investments (at cost)	9120	42,387	1,057,224	t ann ann a tha an mhailleachaileachan an ann ann ann ann an ann ann an aire an Aireann an Aireann an Aireann
Accounts Receivable	9130	3,563	123,485	tariationianininininininininininininininininin
Due from Other Funds	9140	401,866	14.000.000.000.000.000.000.000.000.000.0	en valainitet teti isisi kiikiitikkisioon on muunu va se maanna muus on sepimaanamus kapia.
Inventories, Stores, and Prepaid Items	9200		en kennen ander ander ander ander ander ander ander ander ander and ander and and and and and and and and and a	terderriterriterriterriterriterriterrite
Inventories and Stores	9210	en e		
Prepaid Items	9220			
TOTAL ASSETS	Ì	10,305,161	247,125,487	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			energen en e
Accounts Payable	9510	570,562	1,984,456	en er en en en er er er en
Accrued Salaries and Wages Payable	9520		13,768	
Compensated Absences Payable Current	9530	e verrous de la companya de la comp		
Due to Other Funds	9540	1,448,991		
Temporary Loans	9550	***************************************		ikkaisie, valin maailaa alaasieko olivoikioneksidälisisteineen viensikiikuu uu manaada lava vaa kuu mo.
Current Portion of Long-Term Debt	9560			el November de la company d
Deferred Revenues	9570		**************************************	
TOTAL LIABILITIES		2,019,553	1,998,224	0

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

Capital Outlay Projects Fund
Revenue Bond Construction Fund

COMBINED BALANCE SHEET
For Year Ended June 30, 2022

District ID: 090

		41	42	43
Description	CA (Object)	Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Amounts Restricted by Law for Specific Purposes	9712			ennomenen vermannen automonia kommunia en
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			is parismas sur sur parismonar de la companio de l
Reserve for Debt Services	9715		***************************************	
Assigned/Committed	9754			
Unassigned	9790	8,285,608	245,127,263	
Total Fund Balance		8,285,608	245,127,263	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751		annannianannonnianannianannianannianannianannianannianannianannianannianannianannianannianannianannianannianan	
Restricted Fund Balance	9752		onen monto in commence de la commen	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,285,608		
TOTAL LIABILITIES AND FUND EQUITY		10,305,161	247,125,487	0

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 090

		51	52	53	59
	İ			Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
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	***************************************	***************************************		
Fixed Assets	9300		***************************************		
Sites	9310		***************************************	***************************************	
Site Improvements	9320		***************************************	**************************************	
Accumulated Depreciation Site Improvements	9321	**************************************	······································	······································	***************************************
Buildings	9330				······································
Accumulated Depreciation Buildings	9331		**************************************	**************************************	<u> </u>
Library Books	9340	······································	***************************************	***************************************	
Equipment	9350			***************************************	
Accumulated Depreciation Equipment	9351	**************************************		***************************************	
Work in Progress	9360	***************************************	**************************************	***************************************	
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		3,508,685	1,256,689	0	2,670,180

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 090

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES					
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	ĺ	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				C.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
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	1,356,005	97,208	0	124,213

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 090

		51	52	53	59
	İ			Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710	***************************************	······································	***************************************	
NonCash Assets	9711	***************************************		**************************************	
Amounts Restricted by Law for Specific Purposes	9712		***************************************	· · · · · · · · · · · · · · · · · · ·	***************************************
Reserve for Encumbrances Credit	9713	***************************************	***************************************	***************************************	
Reserve for Encumbrances Debit	9714	***************************************		***************************************	***************************************
Reserve for Debt Services	9715		***************************************	***************************************	***************************************
Assigned/Committed	9754		***************************************		
Unassigned	9790	2,152,680	1,159,481	***************************************	2,545,967
Total Reserved Fund Balance		2,152,680	1,159,481	0	2,545,967
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751		······································		
Restricted Fund Balance	9752		***************************************	***************************************	
Committed Fund Balance	9753		······································	***************************************	
Assigned Fund Balance	9754		**************************************		<u></u>
Total Designated Fund Balance	i	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			***************************************	***************************************
Other Equity	9800		***************************************	***************************************	***************************************
Contributed Capital	9810	**************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************	***************************************
Retained Earnings	9850	***************************************	***************************************	***************************************	***************************************
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,152,680	1,159,481	0	2,545,967
TOTAL LIABILITIES AND FUND EQUITY	İ	3,508,685	1,256,689	0	2,670,180

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEETFor Year Ended June 30, 2022

District ID: 090

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		. NAVI SEETEN KAN OO OO OO OO OO OO OO OO OO OO OO OO OO
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		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		general kan kun mentheranskrister en kan socialistiske koloniste koloniste opså ble det men helmber en i in de
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets	***************************************	0	
TOTAL ASSETS		581,156	

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEETFor Year Ended June 30, 2022

District ID: 090

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500	en en en en en en en en en en en en en e	
Accounts Payable	9510	ten i kakin sumeron anteren en en en en en en en en en en en en e	
Accrued Salaries and Wages Payable	9520	1.40-000.0000000000000000000000000000000	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	**************************************	
Temporary Loans	9550	anderstand de service de la company de la company de la company de la company de la company de la company de l La company de la company de la company de la company de la company de la company de la company de la company d	e de la companya del la companya del la companya de
Current Portion of Long-Term Debt	9560	transferrence om til en en en en en en en en en en en en en	generalisen (1970-1970) en en en en en en en en en en en en en
Deferred Revenues	9570	e necessaries de materiales de la como como como como como como como com	
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		eranteerat kannen oo oo oo oo oo oo oo oo oo oo oo oo oo
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

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

9 Other Internal Service Fund

COMBINED BALANCE SHEETFor Year Ended June 30, 2022

District ID: 090

	CA	61	69 Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		1. The same of the
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713	7	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715	and and the second an	
Assigned/Committed	9754	e en en en en en en en en en en en en en	
Unassigned	9790	581,156	
Total Reserved Fund Balance	Ì	581,156	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	Control to the control of the contro	
Committed Fund Balance	9753	and the state of t	
Assigned Fund Balance	9754		200000000000000000000000000000000000000
Total Designated Fund Balance	AND CONTRACTOR CONTRACTOR AND AND CONTRACTOR AND AND CONTRACTOR CONTRACTOR AND CO	0	0
Uncommitted(Unrestricted) Fund Balance	9790	C - CONTROL CO	300000000000000000000000000000000000000
Other Equity	9800		
Contributed Capital	9810	Company and control control of the second co	
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		581,156	0
TOTAL LIABILITIES AND FUND EQUITY		581,156	0

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 090

			74 70 70 70			·			
		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100						1	1	
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	***************************************		***************************************	***************************************		***************************************		···
Fixed Assets	9300		***************************************	·	***************************************		······································	**************************************	·····
Sites	9310	***************************************		***************************************	······································				~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
Site Improvements	9320	***************************************			***************************************		***************************************	(*************************************	
Accumulated Depreciation Site Improvements	9321		***************************************	(*************************************	***************************************	221 00 2211100411100			***************************************
Buildings	9330		***************************************		~				- 1980-1980 -1980-1980-1980-1980-1981-1981-1981-1981
Accumulated Depreciation Buildings	9331		**************************************		······		······································	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<i></i>
Library Books	9340			***************************************			······································	yeeld to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to 1000 to	**************************************
Equipment	9350					**************************************	***************************************		······
Accumulated Depreciation Equipment	9351	**************************************				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(14.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.
Work in Progress	9360	***************************************		***************************************					**************************************
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS	Ý	630,736	13,310	0	1,220,558	0	0	0	1,297,708

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 090

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
Current Liabilities and Deferred Revenue	9500					, w			
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				
Total Current Liabilities and Deferred Revenue		34,560	4,782	0	1,218,481	0	0	0	28,863
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	C					0 00
TOTAL LIABILITIES	968	34,560	4,782		1,218,481	C	0		28,863

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 090

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710	***************************************	······································	,000 0 00000000000000000000000000000000	***************************************				~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~
NonCash Assets	9711	***************************************	***************************************		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		······		······································
Amounts Restricted by Law for Specific Purposes	9712		(*************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	, reconstruction of the second	**************************************	**************************************	······································	***************************************
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
Total Reserved Fund Balance	\$	596,176	8,528	0	2,077	0	0	0	1,268,845
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751		***************************************	***************************************	•••••••••••••••••••••••••••••••••••••••	**************************************	·*************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	······
Restricted Fund Balance	9752			······································	***************************************	· · · · · · · · · · · · · · · · · · ·	c/ss:	***************************************	
Committed Fund Balance	9753	***************************************	***************************************	***************************************	***************************************	0.000 A .0000 A	**************************************		·
Assigned Fund Balance	9754		***************************************	***************************************			······································	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			······································	***************************************)		······································	······································
Other Equity	9800				***************************************				, , , , , , , , , , , , , , , , , , ,
Contributed Capital	9810								***************************************
Retained Earnings	9850	***************************************				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			·····
Investment in General Fixed Assets	9890						***************************************	***************************************	**************************************
TOTAL FUND EQUITY	·	596,176	8,528	0	2,077	0	0	0	1,268,845
TOTAL LIABILITIES AND FUND EQUITY		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

		Fund S11	Fund S12	Fund S10 Total General Fund
	Object	Unrestricted	Restricted	
Description	Code	Actual	Actual	Actual
Federal Revenues	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	(1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	25,000
Vocational and Technical Education Act (VATEA)	8170	A A LOCAL COMMANDE EN MENTO DE CONTROL	838,376	838,376
Other Federal Revenues	8190	71,870	39,725,516	39,797,386
Total Federal Revnues	8100	101,961	40,665,775	40,767,736
State Revenues	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	·	04/000049-4-4-00000000000000000000000000	
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622	00	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	The second secon		0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625	O CONTRACTOR CONTRACTO		0
Telecommunications and Technology Infrasturcture 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

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	29,873,831		29,873,831
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651		,	0
Other Reimburseable Categorical Programs	8652		***************************************	0
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	172,200		172,200
Timber Yield Tax	8672	**************************************		0
Other State Tax Subventions	8673	***************************************	(1975-1976)	0
State Non-Tax Revenues	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 Revnues	8686		4.444.444.444.444.444.444.444.444.444.	0
Other State Revenues	8690	4,768,026	9,863,540	14,631,566
Total State Revenues	8600	77,586,784	28,292,432	105,879,216

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 090

	Object	Fund S11	Fund S12	Fund S10 Total
Description	Code	Unrestricted Actual	Restricted Actual	General Fund Actual
ocal Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	30,480,145		30,480,14
Tax Allocation, Supplemental Roll	8812	929,444		929,444
Tax Allocation, Unsecured Roll	8813	806,854	······································	806,854
Prior Years Taxes	8816	9,171		9,17
Education Revenues Augmentation Fund (ERAF)	8817			
Redevelopment Agency Funds - Pass Through	8818			(
Redevelopment Agency Funds - Residual	8819	2,054,798		2,054,798
Redevelopment Agency Funds - Asset Liquidation	8819.1			
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services	8830			
Contract Instructional Services	8831		31,529	31,529
Other Contranct Services	8832	(806)	247,032	246,22
Sales and Commissions	8840	5,838	144,010	149,84
Rentals and Leases	8850	636		63
Interest and Investment Income	8860	(734,615)		(734,615
Student Fees and Charges	8870	Tartier to Conference (Co. me Consequer resemblished to Conference Conference (Co. me tartier and Conference Co.		
Community Services Classes	8872		49,493	49,49
Dormitory	8873			
Enrollment	8874	5,235,645		5,235,64
Enrollment Contra Revenue for Uncollectible Receivables	8874.1		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			
Field Trips and Use of Nondistrict Facilities	8875		200000000000000000000000000000000000000	
Health Services	8876		889,738	889,73
Instructional Materials Fees and Sales of Materials	8877	96,597		96,59
Insurance	8878	40000000000000000000000000000000000000		
Student Records	8879	**************************************		- Charles Contract Co
Nonresident Tuition	8880	2,000,330		2,000,33
Parking Services and Public Transportation	8881		(540)	(54
Other Student Fees and Charges	8885		38,139	38,13
Other Local Revenues	8890	1,360,906	5,845,279	7,206,18
Total Local Revenues	8800	42,244,943	7,244,680	49,489,62
Total Revenues		119,933,688		196,136,5

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 090

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

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

Expend by Instructional Activity

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 090

		Salaries and	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual 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	en en statututus kalendari kalendari kalendari kalendari kalendari kalendari kalendari kalendari kalendari kal	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	00000000000000000000000000000000000000		7,220,470
Library Science	1600	2,214	**************************************	0.1.52 <u>0.1.1939</u>			2,214
Mathematics	1700	4,473,788		1,373			4,475,16
Military Studies	1800		00,50+505000000000000000000000000000000				(
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			69,22
Interdisciplinary Studies	4900	3,299,137	288,753	36,783			3,624,67
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,578,895	2000 1 (2) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1,578,89
Sub-Total Instructional Activites	Comments of the Comments of th	57,922,860	696,861	3,425,935	308,427		62,354,08
Total Expenditures for GF Activities*		65,322,653	66,220,951	36,075,053	1,388,969	30,785,471	199,793,09

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022 Budg

Budget Year: 2022-2023

District ID: 090

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010	318,754	15,708,135	1,427,655	68,639	tioners in the second second second second second second second second second second second second second second	17,523,183
Course and Curriculum Development	6020	8,180	199,082	100		***************************************	207,362
Academic / Faculty Senate	6030		118,401	17,680		distribuidamente con concerno con consensa de la consensa de la consensa de la consensa de la consensa de la c	136,081
Other Instructional Administration & Governance	6090		38,973	2,088			41,061
Total Instructional Admin. & Governance		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		den er i den dien er de de de de de de de de de de de de de	2,375,900
Library	6120	17,781	1,552,221	296,218	250,805	***************************************	2,117,025
Media	6130		244,212	20,796		170 m Tom 1900 m 190 f 190 m 190 m 190 m 190 m 190 m 190 m 190 m 190 m 190 m 190 m 190 m 190 m 190 m 190 m 190	265,008
Museums and Gallaries	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
Total Instructional Support Services		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			erinet (Territorium) (Territorium) eritorium erinetalista eritorium eritorium eritorium eritorium eritorium eri		***************************************	
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			en en en en en en en en en en en en en e	***************************************		0
Other Student Counseling and Guidance	6390	2,320	20,128	34,145	**************************************		56,593
Total Student Couseling and Guidance		1,192,762	5,898,679	196,704	46,920	0	7,335,065

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 090

		Salaries and	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
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	270		2,493,138
Health Services	6440	298,572	1,061,656	79,744	9,512		1,449,484
Student Personnel Administration	6450	en en en en en en en en en en en en en e	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
Total Other Student Services		2,017,718	8,235,814	2,134,278	9,512	1,758,002	14,155,324
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,748,200	655,210	26,244		2,429,654
Custodial Services	6530	an ann an aige agus an air an air an air an air an air an air an air an air an air an air an air an air an air	2,195,899	248,330			2,444,229
Grounds Maintenance and Repairs	6550		680,351	90,449		- 1	770,800
Utilities	6570		***************************************	3,188,237			3,188,237
Other Operations and Maintenance of Plant	6590		249,587	16,996			266,583
Total Operation and Maintenance of Plant	6500	0	4,874,037	4,199,222	26,244	0	9,099,503
Planning, Policymaking and Coordinations	6600	146,182	4,660,466	2,912,769	21,301		7,740,718

California Work Opportunity and Responsibility to Kids (CalWORKs).

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022 Budget Year: 2022-2023

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 090

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710	180,292	1,841,377	226,093		iteratura (m. 1986). 1995 in 1996 in 1996 in 1996 in 1996 in 1996 in 1996 in 1996 in 1996 in 1996 in 1996 in 1	2,247,762
Fiscal Operations	6720	379,550	2,675,719	13,096,403	120,000		16,271,672
Human Resourses 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	***************************************	in et in the entre of the interest of the entrest o	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	0.00 to 10.00 to	4,623,904
Management Information Systems	6780	***************************************	2,950,536	1,659,753		erreterretitid en medicile errete rreterreterreterretitik i delektron medicile erreterreterreterreterreterreterre	4,610,289
Other General Institutional Support Services	6790	00000000000000000000000000000000000000	950,977	97,608		anteriorista de la compania de la compania de la compania de la compania de la compania de la compania de la c I	1,048,585
Total General Institutional Support Services	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		verilliter (1)	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	eles alla est deles establicas deles establicas establicas establicas establicas establicas establicas establic	6,838,586
Other Community Services & Economic Development	6890		64,719	A		***************************************	64,719
Total Community Services	6800	871,762	2,961,272	3,351,074	110,557	0	7,294,665

^{*} Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 090

And the second s		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910	Qualitation (1980)	5,000	49,271			54,271
Child Development Centers	6920	24,077	689,174	59,417			772,668
Farm Operations	6930	ananananananananananananananananananan					0
Food Services	6940		(2,491)	10,589	243,475		251,573
Parking	6950	ys parasty handidate to the teach from the second of the s	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	9989899 (1999) (1996) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (1966) (196		***************************************		44444444444444444444444444444444444444	0
Other Ancillary Services	6990						0
Total Ancillary Services	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		ve.ve.	28,213
Total Auxiliary Operations	7000	36,167	32,317	9,935	0	0	78,419

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

S10 General Fund - Combined

(Total Unrestricted and Restricted)

Expend by Non-Instructional Activity

District ID: 090

Name: SOUTHWESTERN

		Salaries ar	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
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
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310	**************************************	**************************************	errerrerrerrerrerrerrerrerrerrerrerrerr		00000000000000000000000000000000000000	0
Student Aid	7320					8,525,597	8,525,597
Other Outgo	7390		***************************************		<u></u>	253,613	253,613
Total Transfers, Student Aid and Other Outgo	7300	0	0	. 0	0	8,779,210	8,779,210
Sub-Total Non-Instructional Activites		7,399,793	65,524,090	32,649,118	1,080,542	30,785,471	137,439,014
Total Expenditures General Fund: activities *		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.

Budget Year: 2022-2023

Budget Year: 2022-2023

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOUTHWESTERN

2	2022	-2023 Appropriations Limit:			
A	۹.	2021-2022 Appropriations Limit:			\$79,426,132
E	3.	2022-2023 Price Factor:	1.0755		
	о.	Population factor:			
	İ	1. 2020-2021 Second Period Actual FTES	12,362.70		
1		2. 2021-2022 Second Period Actual FTES	12,364.92		
		3. 2021-2022 Population change factor (C2/C1)	1.0002		
Ī	D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$85,439,890
Ē	E.	Adjustments to increase limit:			~~~
		Transfers in of financial responsibility		\$0	***************************************
		2. Temporary voter approved increases		이	
		Total adjustments - increase			0
		Sub-Total (D + E.3)			\$85,439,890
Ī	F.	Adjustments to decrease limit:			
Ť		Transfers out of financial responsibility		\$0	
5	***************************************	Lapses of voter approved increases		0	······································
Ī	***********************	3. Total adjustments - decrease			(
	G.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$85,439,890
 1.	2022	2-2023 Appropriations Subject to Limit:			n en en en en en en en en en en en en en
	Α.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		· · · · · · · · · · · · · · · · · · ·	44,592,48
	В.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	***************************************	***************************************	172,769
	C.	Local Property taxes			38,839,82
*	D.	Estimated excess Debt Service taxes			
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			
	F.	Interest on proceeds of taxes	440000 460000 4700 48000 00 00 00 00 00 00 00 00 00 00 00 00		
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			**************************************
············	Н.	2022-2023 Appropriations Subject to Limit	#19900000 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #1990 #199		\$83,605,07

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

090 SOUTHWESTERN

	Object	Fund	l: 11	Fund	l: 12	Fund	I: 10
	Code	UNRESTRICTE	ED SUBFUND	RESTRICTE	SUBFUND	тот	AL
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
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
Total Revenues		119,933,688	132,097,569	76,202,887	47,467,498	196,136,575	179,565,067
EXPENDITURES:							
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
Total Expenditures		119,399,465	124,592,906	49,608,161	46,999,832	169,007,626	171,592,738
Excess /(Deficiency) of Revenues over Expenditures		534,223	7,504,663	26,594,726	467,666	27,128,949	7,972,329
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
Net Increase/(Decrease) in Fund Balance		(734,395)	3,477,205	(81,507)	0	(815,902)	3,477,205
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	22,992,828	22,258,433	568,121	486,614	23,560,949	22,745,047
Prior Years Adustments	9020					0	***************************************
Adjusted Beginning Balance	9030	22,992,828		568,121		23,560,949	
Ending Fund Balance, June 30		22,258,433	25,735,638	486,614	486,614	22,745,047	26,222,252

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

	Object Code	Object Code Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund REVENUE BON AND REDEME	ND INTEREST PTION FUND	Fund OTHER DEBT S	ERVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			······································	······································		
State Revenues	8600	189,438					
Local Revenues	8800	33,015,345					
Total Revenues		33,204,783	.0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	29,389,062					
Total Other Financing Sources		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						
Total Other Outgo	7000	34,897,781	0	0	0		0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(5,508,719)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		27,696,064	0	0	0	0	0
BEGINNING FUND BALANCE:					***************************************		
Net Beginning Balance, July 1	9010	25,040,572	52,736,636		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	25,040,572		0		0	
Ending Fund Balance, June 30		52,736,636	52,736,636	0	0	0	0

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

	Object	FUND:	31	FUN	D 32	FUN	D 33
	Code	BOOKSTOR		CAFETER		CHILD DEVELO	
Description	Jour	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:		7101001	Dadget	Aotuai	Duaget	Actual	Daager
KEVENUES:			the state of the s				
Federal Revenues	8100						
State Revenues	8600						***************************************
Local Revenues	8800		······································			***************************************	······································
otal Income	***************************************	0	0	0	0	0	
xpenditures			·				
Academic Salaries	1000						
Classified Salaries	2000			•••••••••••••••••••••••••••••••••••••••	······	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Employee Benefits	3000	***************************************	***************************************		***************************************	**************************************	**************************************
Supplies and Materials	4000		***************************************		·	***************************************	***************************************
Other Operating Expenses and Services	5000			***************************************			
Capital Outlay	6000						***************************************
otal Expenditures		0	0	0	0	0	***************************************
xcess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	
Other Financing Sources	8900						
Other Outgo	7000						
let Increase/(Decrease) in Fund Balance		0	0	0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		
Prior Years Adustments	9020				339973944444444444444444444444444444444		
Adjusted Beginning Balance	9030	0		0		0	
nding Fund Balance, June 30		0	0	0	0	0	

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

	Object	FUND: 3	34	FUND:	35	FUND	39
	Code	FARM OPERAT	ION FUND	REVENUE BOND PI	ROJECT FUND	OTHER SPECIAL R	EVENUE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:					, <u></u>		
Federal Revenues	8100	ļ					
State Revenues	8600		**************************************	white the same of			00000000000000000000000000000000000000
Local Revenues	8800		· · · · · · · · · · · · · · · · · · ·	(1,538,907)	250,000	42,382	149,200
Total Income		O	0	(1,538,907)	` 250,000	42,382	149,200
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	***************************************	ooneen variatiin taraataa ka ka ka ka ka ka ka ka ka ka ka ka k		
Employee Benefits	3000			NAME - 1945	co-10-0-044444444444444444444444444444444	***************************************	999-99-99-99-99-99-99-99-99-99-99-99-99
Supplies and Materials	4000		en e n en en en en en en en en en en en en en		***************************************	***************************************	***************************************
Other Operating Expenses and Services	5000	***************************************	http://lagenesseesegooglogistesteeleereereereereereereereereereereereere	29,471,572	70,237,542		**************************************
Capital Outlay	6000			***************************************		125,222	126,834
Total Expenditures		0	0	29,471,572	70,237,542	125,222	126,834
Excess /(Deficiency) of Revenues over Expenditures		0	0	(31,010,479)	(69,987,542)	(82,840)	22,366
Other Financing Sources	8900			73,620,000		147,208	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	42,609,521	(69,987,542)	64,368	22,36
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	25,253,967	67,863,488	402,444	466,812
Prior Years Adustments	9020		······································				
Adjusted Beginning Balance	9030	0	······································	25,253,967		402,444	
Ending Fund Balance, June 30		0	0	67,863,488	(2,124,054)	466,812	489,178

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

	Object	FUND:	apital Flojects		10										
	Object	רטאט:	: 41	FUND	142	FUND	0 43								
	Code	CAPITAL QUTLAY F	PROJECTS FUND	REVENUE BOND CON	ISTRUCTION FUND	GENERAL OBLIGA	TION BOND FUND								
Description		Actual	Budget	Actual	Budget	Actual	Budget								
REVENUES:															
Federal Revenues	8100														
State Revenues	8600			·····											
Local Revenues	8800	443,803	20,000	(5,382,117)	800,000										
Total Income		443,803	20,000	(5,382,117)	800,000	0									
Expenditures															
Academic Salaries	1000					İ									
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			•			ook () () () () () () () () () (
Total Expenditures	***************************************	1,195,219	18,031,450	31,939,775	253,240,104	0	ran er er er er er er er er er er er er er								
Excess /(Deficiency) of Revenues over Expenditures		(751,416)	(18,011,450)	(37,321,892)	(252,440,104)	0	(
Other Financing Sources	8900	5,686,430	9,432,654	183,983,998											
Other Outgo	7000														
Net Increase/(Decrease) in Fund Balance		4,935,014	(8,578,796)	146,662,106	(252,440,104)	0									
Begining Fund Balance:															
Net Beginning Balance, July 1	9010	3,350,593	8,285,607	98,465,157	245,127,263		(
Prior Years Adustments	9020	·····				***************************************									
Adjusted Beginning Balance	9030	3,350,593		98,465,157	·	0	ing salang papangan nanan-arawa na arawa	Ending Fund Balance, June 30		8,285,607	(293,189)	245,127,263	(7,312,841)	0	(

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: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

	Object	FUND: 5	1	FUND 52		FUND 53	
	Code	BOOKSTORE	FUND	CAFETERIA	FUND	FARM OPER	RATIONS
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,456,110	3,152,000	406,229	589,300	***************************************	
Other Financing Sources	8900	610,718		1,447,318			
otal Income		3,066,828	3,152,000	1,853,547	589,300	0	
Cost of Sales	5890	1,135,030	1,550,000	262,338	182,000		
Gross Profit or Loss		1,931,798	1,602,000	1,591,209	407,300	0	
xpenditures							
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			
Total Expenditures		937,652	1,602,500	980,152	1,046,769	0	
Net Profit or Loss		994,146	(500)	611,057	(639,469)	0	
Other Outgo	7000	1,464,402					
Net Increase/(Decrease) in Fund Balance		(470,256)	(500)	611,057	(639,469)	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	2,622,935	2,152,679	548,424	1,159,481		***************************************
Prior Years Adustments	9020		***************************************				exposers (1990)
Adjusted Beginning Balance	9030	2,622,935		548,424		0	
Ending Fund Balance, June 30		2,152,679	2,152,179	1,159,481	520,012	0	

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

	Object	FUND:	59				
	Code	OTHER ENTERP			İ		
	Code						
Description		Actual	Budget		į		
REVENUES:							
Local Revenues	8800	662,941	7,754,300		***************************************		**** ********************************
Other Financing Sources	8900	1,825,834			**************************************	***************************************	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Total Income		2,488,775	7,754,300		······································		
Cost of Sales	5890						and the second s
Gross Profit or Loss		2,488,775	7,754,300				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	466,991	868,468	***************************************	***************************************	***************************************	
Employee Benefits	3000	132,505	304,116			venimes on a section of the section	······································
Supplies and Materials	4000	59,212	25,000				
Other Operating Expenses and Services	5000	37,437	140,870				
Capital Outlay	6000				***************************************		
Total Expenditures		696,145	1,338,454				
Net Profit or Loss		1,792,630	6,415,846				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,792,630	6,415,846				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	753,337	2,545,967			el l'emperatue	
Prior Years Adustments	9020		00000000000000000000000000000000000000				
Adjusted Beginning Balance	9030	753,337					
Ending Fund Balance, June 30		2,545,967	8,961,813			·	

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

	Object	FUND:	61	FUN	D 69	
	Code	SELF-INSURA	NCE FUND	OTHER INTERNAL	SERVICES FUND	
Description	.	Actual	Budget	Actual	Budget	
REVENUES:						
Local Revenues	8800		3,600			
Other Financing Sources	8900	(13,532)				
Total Income		(13,532)	3,600	0	0	
Expenditures						
Academic Salaries	1000					
Classified Salaries	2000					
Employee Benefits	3000		091-091-091-091-091-091-091-091-091-091-			
Supplies and Materials	4000		nn war en en en en en en en en en en en en en			
Other Operating Expenses and Services	5000		**************************************			
Capital Outlay	6000					
Total Expenditures		0	(0	0	
Net Profit or Loss		(13,532)	3,600	0	0	
Other Outgo	7000					
Net Increase/(Decrease) in Fund Balance		(13,532)	3,600	0	0	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010	594,688	581,156		0	
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	594,688		0		
Ending Fund Balance, June 30		581,156	584,756	0	0	

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

	Object	FUND:	71	FUNI	72	FUND 73	
	Code	ASSOCIATED STUDE	NTS TRUST FUND	REPRESENTATION FUN		BODY CENTER F	EE TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600		-				***************************************
Local Revenues	8800	238,879	300,000	4,210	10,000		***************************************
Total Income	**************************************	238,879	300,000	4,210	10,000	0	
Expenditures							
Academic Salaries	1000			1			
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	***************************************	alanananananananananananananananananana
Capital Outlay	6000			***************************************			***************************************
Total Expenditures		266,276	174,033	3,258	4,210	0	······································
Excess /(Deficiency) of Revenues over Expenditures		(27,397)	125,967	952	5,790	0	(
Other Financing Sources	8900	6,652					
Other Outgo	7000						······
Net Increase/(Decrease) in Fund Balance		(20,745)	125,967	952	5,790	0	(
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	616,921	596,176	7,576	8,528		C
Prior Years Adustments	9020	÷	***************************************			······································	
Adjusted Beginning Balance	9030	616,921		7,576		0	
Ending Fund Balance, June 30		596,176	722,143	8,528	14,318	0	C

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group - Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

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

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

	Object	FUND	D: 77	FUND 7	9
	Code	DEFERRED COMPENS	SATION TRUST FUND	OTHER TRUST	FUNDS
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600		99000000000000000000000000000000000000	······································	
Local Revenues	8800			776,577	
Total Income	······································	0	0	776,577	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	uusuurus saanin makka keelee een kannaalistii kii keen maanaan eeli ka kii kii kii kannaalista kii kii kii kan		<u></u>	······································
Employee Benefits	3000				
Supplies and Materials	4000			•	
Other Operating Expenses and Services	5000			518,038	
Capital Outlay	6000				
Total Expenditures		0	0	518,038	C
Excess /(Deficiency) of Revenues over Expenditures		0	0	258,539	0
Other Financing Sources	8900			43,470	
Other Outgo	7000			120,213	
Net Increase/(Decrease) in Fund Balance		0	. 0	181,796	C
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,087,050	1,268,846
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		1,087,050	
Ending Fund Balance, June 30		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		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	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

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

For Actual Year: 2021-2022

Lottery Actual Report L10 GENERAL FUND

SUPPLEMENTAL DATA

Budget Year: 2022-2023

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Object Code	Unres	tricted		Restricte	d Prop 20	Т	
Lottery Adjustments and Proceeds:					Restricte	- 1 гор 20		
Net Beginning Balance, July 1	9010		0	***************************************	<u></u>	1,446,777	·	
Adjustments	9020		0	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		1,440,777		
Adjusted Beginning Balance	9030		0	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************	1,446,777		
Actual Fiscal Year Data	***************************************	***************************************	***************************************			1, 110,111		
State Lottery Proceeds:	8681		2,749,282	***************************************	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	1,123,311	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	······································
						Instruc	ctional	
	Į	Instructional a	& Institutional			Mate	rials	
		Unres	tricted			Proposi	ition 20	Total
		Instructional	Support	Support				
	Object Code	Activities	Activities	Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	***************************************		0			0
Classified Salaries	2000	**************************************	**************************************	······································	0			0
Employee Benefits	3000	***************************************	······································	***************************************	0			0
Supplies & Materials	4000		***************************************	***************************************				***************************************
Software	4100	***************************************	······································		0	124,301		124,301
Books, Magazines, & Periodicals	4200		**************************************	01.180.000 1.180.000 1.000.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1.000 1	0	······································	-	0
Instructional Supplies & Materials	4300	***************************************		, , , , , , , , , , , , , , , , , , , 	0	670,697		670,697
Noninstructional Supplies & Mtrls	4400	***************************************	***************************************	***************************************	0	83157		83,157
Total Supplies and Materials	*	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
Total Capital Outlay		0	0	0	0	7,459		7,459
Other Outgo	7000	**************************************	······································		0	55 P. P.		0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	. 0			0
Total Expenditures		0	2,749,282	0	2,749,282	1,123,312		3,872,594
Ending Balance					0	1,446,776		1,446,776

Annual Financial and Budget Report

For Actual Year: 2021-2022

SUPPLEMENTAL DATA

Budget Year: 2022-2023

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Object Code	Unres	tricted		Restricted	d 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			
						Instruc	i		
		Instructional	& Institutional			Mate	·	_ ,	
		Unres	tricted			Proposition 20		Total	
		Instructional	Support	Support					
	Object Code	Activities	Activities	Activities	Total	Instructional	Support Activities		
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)		
Expenditures		(AC 0100-3900)	(AC 0000-0700)	(10 0000-1000)	Omoducioa	(100000			
Academic Salaries	1000			***************************************	0			0	
Classified Salaries	2000		2007/1/1/1000		0		and the second second	0	
Employee Benefits	3000		MONTH OF THE PROPERTY OF THE P		0			0	
Supplies & Materials	4000		***************************************		#2-#10#20#10#1 #10# #10####################			***************************************	
Software	4100		***************************************		0	124,301		124,301	
			••••		0			0	
Books, Magazines, & Periodicals	4200		~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~		***************************************	<u> </u>		753,854	
Instructional Supplies & Materials	4300				0			755,054	
Noninstructional Supplies & Mtrls	4400				0	<u> </u>		878,155	
Total Supplies and Materials		0	0		0			2,986,980	
Other Operating Expenses and Services	5000		2,749,282		2,749,282	237,698		2,900,900	
Capital Outlay	6000			***************************************	***************************************			0	
Library Books	6300				0				
Equipment	6400					7.450	Mercha Martinana (Markana)	7,459	
Equipment - Additional	6410				0	<u> </u>		7,459	
Equipment - Replacement	6420				0	<u> </u>		7,459	
Total Capital Outlay		0	0	0		7,459			
Other Outgo	7000				0	4		0	
Direct Aid to Students	7500				0			0	
Total Other Outgo	7000	0		·	1			3,872,594	
Total Expenditures		0	2,749,282	0				3,012,394	
Ending Balance					0	323,464			

Details of Education Protection Account

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

EPA Revenue 29,873,831

		Salaries and	Operating	Capital	
	Activity	Benefits	Expenses	Outlay	
Activity Classification	Code	(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
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

	STRS	PERS		Increase		
Fiscal Year	Amount	Amount	Total	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?

Voc

Explain Yes or No

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