

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2023-2024)

(Budget Report for Fiscal Year 2024-2025)

District: SOUTHWESTERN

District Code: 090

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Rizza Dela Cuadra

Electronic Certification Date: Friday, October 11, 2024

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

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 090

Name: SOUTHWESTERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	23,248,958	23,248,958		23,248,958
Other	1300	22,748,509	22,775,798		22,775,798
Total Instructional Salaries		45,997,467	46,024,756	0	46,024,756
Non-Instructional Salaries					
Contract or Regular	1200		11,008,197	134,510	11,142,707
Other	1400		1,735,029		1,735,029
Total Non-Instructional Salaries		0	12,743,226	134,510	12,877,736
Total Academic Salaries		45,997,467	58,767,982	134,510	58,902,492
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,654,791	1,683,838	23,338,629
Other	2300		1,503,824	36,221	1,540,045
Total Non-Instructional Salaries		0	23,158,615	1,720,059	24,878,674
Instructional Aides					
Regular Status	2200	2,774,897	2,826,023		2,826,023
Other	2400	459,799	1,018,445		1,018,445
Total Instructional Aides		3,234,696	3,844,468	0	3,844,468
Total Classified Salaries		3,234,696	27,003,083	1,720,059	28,723,142
Employee Benefits	3000	18,500,739	36,183,294	987,333	37,170,627
Supplies and Materials	4000		1,578,733	90,410	1,669,143
Other Operating Expenses	5000	946,720	11,583,112	229,624	11,812,736
Equipment Replacement	6420		372,565		372,565
Total Expenditures Prior to Exclusions		68,679,622	135,488,769	3,161,936	138,650,705

For Actual Year: 2023-2024

Budget Year: 2024-2025

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
Activities to Exclude	TOP Code				
Instructional Staff–Retirees’ Benefits and Retirement Incentives	5900	1,234,785	1,234,785		1,234,785
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740		745,493		745,493
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		150,499		150,499
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	150,499	0	150,499
Other Operating Expenses and Services	5000				0

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 090

Name: SOUTHWESTERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000		2,792,733	218,111	3,010,844
Total Exclusions		1,234,785	4,923,510	218,111	5,141,621
Total for ECS 84362, 50% Law		67,444,837	130,565,259	2,943,825	133,509,084
Percent of CEE (Instructional Salary Cost / Total CEE)		51.66%	100.00%		
50% of Current Expense of Education			65,282,630		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		67,444,837	130,565,259	2,943,825	133,509,084
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		68,679,622	135,488,769	3,161,936	138,650,705
Capital Expenditures	6000		372,562		372,562
Equipment Replacement (Back out)	6420		(49,908)	0	(49,908)
Total Unrestricted General Fund Expenditures		68,679,622	135,811,423	3,161,936	138,973,359

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	3,820,636	4,243,847	8,064,483
In County Treasury	9112	22,505,220	21,758,461	44,263,681
Cash With Fiscal Agents	9113	(632,658)		(632,658)
Revolving Cash Accounts	9114	6,115		6,115
Investments (at cost)	9120			0
Accounts Receivable	9130	21,416,194	7,692,051	29,108,245
Due from Other Funds	9140	1,699,511	302,954	2,002,465
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	30,225		30,225
Prepaid Items	9220	74,450		74,450
TOTAL ASSETS		48,919,693	33,997,313	82,917,006
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,206,126	1,231,374	9,437,500
Accrued Salaries and Wages Payable	9520	6,953,434	659,072	7,612,506
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	735,514	375,261	1,110,775
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,216,497	31,139,038	37,355,535
TOTAL LIABILITIES		22,111,571	33,404,745	55,516,316

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

		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		592,568	592,568
Unassigned	9790	26,808,122		26,808,122
Total Fund Balance		26,808,122	592,568	27,400,690
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		26,808,122	592,568	27,400,690
TOTAL LIABILITIES AND FUND EQUITY		48,919,693	33,997,313	82,917,006

COMBINED BALANCE SHEET

For Year Ended June 30, 2024 District ID: 090 Name: SOUTHWESTERN

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

Governmental Funds Group

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

District ID: 090

Name: SOUTHWESTERN

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

CALIFORNIA COMMUNITY COLLEGES

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

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112					633,126	319,553
Cash With Fiscal Agents	9113					(9,544)	(4,817)
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130					141,787	4,842
Due from Other Funds	9140						106,665
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	765,369	426,243
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					765,369	125,584
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	765,369	125,584

CALIFORNIA COMMUNITY COLLEGES

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

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	300,659
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	300,659
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	300,659
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	765,369	426,243

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

		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	(560)	(40)	
In County Treasury	9112	7,265,064	185,236,486	
Cash With Fiscal Agents	9113	(109,518)	(2,792,368)	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	96,520	2,241,008	
Due from Other Funds	9140	879,889	765,358	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		8,131,395	185,450,444	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	784,105	20,158,372	
Accrued Salaries and Wages Payable	9520		3,224	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	7,484	7,821	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		791,589	20,169,417	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	7,339,806	165,281,027	
Total Fund Balance		7,339,806	165,281,027	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,339,806	165,281,027	0
TOTAL LIABILITIES AND FUND EQUITY		8,131,395	185,450,444	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	1,549,989	159,671		1,705,696
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	23,208	7,944		
Investments (at cost)	9120				
Accounts Receivable	9130	322,080	110,623		91
Due from Other Funds	9140	14,308	356,396		21,463
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	488,632			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		2,398,217	634,634	0	1,727,250

CALIFORNIA COMMUNITY COLLEGES

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, 2024

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	180,839	145,580		9,991
Accrued Salaries and Wages Payable	9520	22,002	24,645		104,461
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	546,930	464,409		575,660
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	961,398			
Total Current Liabilities and Deferred Revenue		1,711,169	634,634	0	690,112
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	1,711,169	634,634	0	690,112

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		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	687,048			1,037,138
Unassigned	9790				
Total Reserved Fund Balance		687,048	0	0	1,037,138
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		687,048	0	0	1,037,138
TOTAL LIABILITIES AND FUND EQUITY		2,398,217	634,634	0	1,727,250

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	628,116	
Cash With Fiscal Agents	9113	(9,469)	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	7,625	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		626,272	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	608,902	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		608,902	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	608,902	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	17,370	
Total Reserved Fund Balance		17,370	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		17,370	0
TOTAL LIABILITIES AND FUND EQUITY		626,272	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	869,466	(73,802)		7,727,959				1,572,756
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,450
Investments (at cost)	9120								
Accounts Receivable	9130		172,110		104,194				1,205
Due from Other Funds	9140	498			6,633				92,362
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		869,964	98,308	0	7,838,786	0	0	0	1,668,773

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	36,553	4,782		4,837,727				86,813
Accrued Salaries and Wages Payable	9520	1,089							
Compensated Absences Payable Current	9530	28,483							
Due to Other Funds	9540	304			10,686				22,112
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,990,373				
Total Current Liabilities and Deferred Revenue		66,429	4,782	0	7,838,786	0	0	0	108,925
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	66,429	4,782	0	7,838,786	0	0	0	108,925

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	803,535	93,526						1,559,848
Unassigned	9790								
Total Reserved Fund Balance		803,535	93,526	0	0	0	0	0	1,559,848
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	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		803,535	93,526	0	0	0	0	0	1,559,848
TOTAL LIABILITIES AND FUND EQUITY		869,964	98,308	0	7,838,786	0	0	0	1,668,773

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		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		444,035	444,035
Student Financial Aid	8150	60,600		60,600
Veterans Education	8160	25,000		25,000
Vocational and Technical Education Act (VATEA)	8170		924,974	924,974
Other Federal Revenues	8190		6,377,032	6,377,032
Total Federal Revenues	8100	85,600	7,746,041	7,831,641
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	74,921,004		74,921,004
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,893,836	3,893,836
Disabled Students Programs and Services(DSPS)	8623		1,605,743	1,605,743
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		14,874,394	14,874,394

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	12,982,128		12,982,128
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	175,219		175,219
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,642,103	1,889,073	5,531,176
State Mandated Costs	8685	523,782		523,782
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	8,038,922	10,379,070	18,417,992
Total State Revenues	8600	100,283,158	32,642,116	132,925,274

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 090

Name: SOUTHWESTERN

Details of General Fund Revenue

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	35,365,038		35,365,038
Tax Allocation, Supplemental Roll	8812	1,345,360		1,345,360
Tax Allocation, Unsecured Roll	8813	1,211,169		1,211,169
Prior Years Taxes	8816	(18,221)		(18,221)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	2,332,624		2,332,624
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		29,848	29,848
Contract Services	8830			
Contract Instructional Services	8831		111,081	111,081
Other Contranct Services	8832		105,822	105,822
Sales and Commissions	8840		4,515	4,515
Rentals and Leases	8850	1,184		1,184
Interest and Investment Income	8860	1,406,787		1,406,787
Student Fees and Charges	8870			
Community Services Classes	8872		34,542	34,542
Dormitory	8873			0
Enrollment	8874	5,758,234		5,758,234
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		1,165,985	1,165,985
Instructional Materials Fees and Sales of Materials	8877	151,146		151,146
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	2,448,918		2,448,918
Parking Services and Public Transportation	8881		4,847	4,847
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	1,883,608	3,306,472	5,190,080
Total Local Revenues	8800	51,885,847	4,763,112	56,648,959
Total Revenues		152,254,605	45,151,269	197,405,874

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		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#		2,689,911	2,689,911
Total Other Financing Sources	8900	0	2,689,911	2,689,911
Total Revenues and Other Financing Sources		152,254,605	47,841,180	200,095,785

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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 Natual Resources	0100	346,029		33,681			379,710
Architecture and Related Technologies	0200	484,894	15,197	44,141			544,232
Environmental Sciences and Technologies	0300	245,372					245,372
Biological Sciences	0400	4,306,770	8,150	274,969			4,589,889
Business and Management	0500	3,275,759	29,320	13,415			3,318,494
Media and Communications	0600	951,023		41,273			992,296
Information Technology	0700	7,363,006		868,677			8,231,683
Education	0800	4,541,379	112,969	565,229			5,219,577
Engineering and Industrial Technologies	0900	1,202,564	5,911	202,871	590,520		2,001,866
Fine and Applied Arts	1000	6,053,885	12,279	376,365	3,523		6,446,052
Foreign language	1100	1,878,738		3,553			1,882,291
Health	1200	6,443,522	42,226	419,652	120,475		7,025,875
Family and Consumer Sciences	1300	1,552,020		39,332			1,591,352
Law	1400	229,400		4,549			233,949
Humanities(Letters)	1500	9,420,110	11,169	34,526			9,465,805
Library Science	1600	2,775					2,775
Mathematics	1700	4,743,423		46,156			4,789,579
Military Studies	1800						0
Physical Sciences	1900	3,072,258		162,924			3,235,182
Psychology	2000	2,103,064					2,103,064
Public and Protective Services	2100	1,782,037	56,377	191,747	8,727		2,038,888
Social Sciences	2200	4,937,066		42,906			4,979,972
Commercial Services	3000	713					713
Interdisciplinary Studies	4900	2,833,151	685,807	45,477			3,564,435
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,234,785					1,234,785
Sub-Total Instructional Activites		69,003,743	979,405	3,411,443	723,245		74,117,836
Total Expenditures for GF Activities*		69,895,903	83,269,360	29,033,315	1,302,317	7,794,765	191,295,660

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		16,411,834	1,322,893	11,729		17,746,456
Course and Curriculum Development	6020		261,294	2,570			263,864
Academic / Faculty Senate	6030		128,883	25,433			154,316
Other Instructional Administration & Governance	6090		104,560	38,205			142,765
Total Instructional Admin. & Governance		0	16,906,571	1,389,101	11,729	0	18,307,401
Instructional Support Services	6100						
Learning Center	6110	834,597	1,916,076	142,985			2,893,658
Library	6120	20,571	1,303,671	533,526	91,503		1,949,271
Media	6130		275,434	46,600			322,034
Museums and Galleries	6140		5,988	2,154			8,142
Academic Information Systems and Technology	6150		440,028	3,868			443,896
Other Instructional Support Services	6190		1,352,772	67,535			1,420,307
Total Instructional Support Services		855,168	5,293,969	796,668	91,503	0	7,037,308
Admissions and Records	6200		1,665,110	56,284			1,721,394
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,469,883	18,738			3,488,621
Matriculation and Student Assessment	6320		4,542,013	362,891			4,904,904
Transfer Programs	6330		216,231	64,311			280,542
Career Guidance	6340						0
Other Student Counseling and Guidance	6390			109,772			109,772
Total Student Counseling and Guidance		0	8,228,127	555,712	0	0	8,783,839

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		321,897	60,551	1,457	141,682	525,587
Disabled Student Programs and Services (DSPS)	6420		1,815,972	241,171			2,057,143
Extended Opportunity Programs and Services (EOPS)	6430		2,050,197	50,540		305,850	2,406,587
Health Services	6440		1,225,797	86,335	16,236		1,328,368
Student Personnel Administration	6450		1,088,027	102,084			1,190,111
Financial Aid Administration	6460		1,864,067	148,808			2,012,875
Job Placement Services	6470		1,047,880	23,323			1,071,203
Veterans Services	6480		447,817	97,424			545,241
Miscellaneous Student Services	6490		3,768,067	1,322,067	27,840	389,340	5,507,314
Total Other Student Services		0	13,629,721	2,132,303	45,533	836,872	16,644,429
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,446,513	444,390	7,338		1,898,241
Custodial Services	6530		2,837,603	166,023			3,003,626
Grounds Maintenance and Repairs	6550		707,811	86,078	146,561		940,450
Utilities	6570			4,325,629			4,325,629
Other Operations and Maintenance of Plant	6590		300,277				300,277
Total Operation and Maintenance of Plant	6500	0	5,292,204	5,022,120	153,899	0	10,468,223
Planning, Policymaking and Coordinations	6600		5,161,764	1,771,436			6,933,200

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		1,513,543	771,112			2,284,655
Fiscal Operations	6720		4,207,705	151,649			4,359,354
Human Resources Management	6730		2,673,036	160,081			2,833,117
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,549,308				1,549,308
Staff Development	6750		916,630	163,097			1,079,727
Staff Diversity	6760		219,177	230,570			449,747
Logistical Services	6770		3,750,715	3,715,167	65,174		7,531,056
Management Information Systems	6780		2,953,626	678,384	103,581		3,735,591
Other General Institutional Support Services	6790		1,108,821	43,526			1,152,347
Total General Institutional Support Services	6700	0	18,892,561	5,913,586	168,755	0	24,974,902
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	32,612	47,713	82,421			162,746
Community Use of Facilities	6830						0
Economic Development	6840		4,126,334	7,411,829	60,754		11,598,917
Other Community Services & Economic Development	6890		85,022				85,022
Total Community Services	6800	32,612	4,259,069	7,494,250	60,754	0	11,846,685

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2023-2024 Budget Year: 2024-2025 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			805			805
Child Development Centers	6920		867,456	97,700			965,156
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,382,322	45,524	46,899		1,474,745
Student and Co-Curricular Activities	6960		651,357	150,729			802,086
Student Housing	6970			27,500			27,500
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,901,135	322,258	46,899	0	3,270,292
Auxiliary Operations	7000						
Contract Education	7010	4,380	59,724	970			65,074
Other Auxiliary Operations	7090			167,184			167,184
Total Auxiliary Operations	7000	4,380	59,724	168,154	0	0	232,258

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2023-2024 Budget Year: 2024-2025 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						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					217,030	217,030
Student Aid	7320					4,062,135	4,062,135
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,279,165	4,279,165
Sub-Total Non-Instructional Activites		892,160	82,289,955	25,621,872	579,072	7,794,765	117,177,824
Total Expenditures General Fund: activities *		69,895,903	83,269,360	29,033,315	1,302,317	7,794,765	191,295,660

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOUTHWESTERN

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$93,505,771
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	13,478.97		
	2. 2023-2024 Second Period Actual FTES	15,316.67		
	3. 2023-2024 Population change factor (C2/C1)	1.1363		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$110,096,880
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$110,096,880
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$110,096,880
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			57,846,239
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			185,172
C.	Local Property taxes			35,566,165
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			1,348,531
H.	2024-2025 Appropriations Subject to Limit			\$92,249,045

For Actual Year: 2023-2024

Budget Year: 2024-2025

General Fund

	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	85,600	110,000	7,746,041	9,153,640	7,831,641	9,263,640
State Revenues	8600	100,283,158	96,702,770	32,642,116	31,582,590	132,925,274	128,285,360
Local Revenues	8800	51,885,847	50,147,251	4,763,112	4,773,988	56,648,959	54,921,239
Total Revenues		152,254,605	146,960,021	45,151,269	45,510,218	197,405,874	192,470,239
EXPENDITURES:							
Academic Salaries	1000	58,764,635	46,861,480	6,548,787	5,387,721	65,313,422	52,249,201
Classified Salaries	2000	28,841,795	33,183,804	12,557,124	11,676,233	41,398,919	44,860,037
Employee Benefits	3000	38,682,055	42,448,026	7,770,867	6,791,981	46,452,922	49,240,007
Supplies and Materials	4000	2,301,098	1,561,405	3,642,047	2,903,353	5,943,145	4,464,758
Other Operating Expenses and Services	5000	11,884,216	17,903,344	11,205,954	15,563,087	23,090,170	33,466,431
Capital Outlay	6000	372,562	14,000	929,755	469,194	1,302,317	483,194
Total Expenditures		140,846,361	141,972,059	42,654,534	42,791,569	183,500,895	184,763,628
Excess /(Deficiency) of Revenues over Expenditures		11,408,244	4,987,962	2,496,735	2,718,649	13,904,979	7,706,611
Other Financing Sources	8900		0	2,689,911	2,517,992	2,689,911	2,517,992
Other Outgo	7000	2,945,965	3,175,677	4,848,800	5,236,641	7,794,765	8,412,318
Net Increase/(Decrease) in Fund Balance		8,462,279	1,812,285	337,846	0	8,800,125	1,812,285
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,345,836	26,808,115	254,722	592,568	18,600,558	27,400,683
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	18,345,836		254,722		18,600,558	
Ending Fund Balance, June 30		26,808,115	28,620,400	592,568	592,568	27,400,683	29,212,968

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2023-2024

Budget Year: 2024-2025

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND		REVENUE BOND INTEREST		OTHER DEBT SERVICE FUND	
		REDEMPTION FUND		AND REDEMPTION FUND			
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Revenues		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		0	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	44,223,783	44,223,783		0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	44,223,783		0		0	
Ending Fund Balance, June 30		44,223,783	44,223,783	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2023-2024 Budget Year: 2024-2025

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
Description	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			533,773		129,577	103,000
Total Income		0	0	533,773	0	129,577	103,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			62,688			
Other Operating Expenses and Services	5000			428,687			132,000
Capital Outlay	6000			14,115,429		264,875	
Total Expenditures		0	0	14,606,804	0	264,875	132,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	(14,073,031)	0	(135,298)	(29,000)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(14,073,031)	0	(135,298)	(29,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	14,073,031	0	435,957	300,659
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		14,073,031		435,957	
Ending Fund Balance, June 30		0	0	0	0	300,659	271,659

For Actual Year: 2023-2024

Budget Year: 2024-2025

Capital Projects Funds

	Object	FUND: 41		FUND 42		FUND 43	
Description	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,684,759	800,000	13,321,730	2,300,000		
Total Income		1,684,759	800,000	13,321,730	2,300,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			144,607			
Employee Benefits	3000			59,688			
Supplies and Materials	4000	13,866		1,318,908			
Other Operating Expenses and Services	5000	4,913,785	7,879,474	7,088,567	159,534,277		
Capital Outlay	6000	3,585		89,897,713			
Total Expenditures		4,931,236	7,879,474	98,509,483	159,534,277	0	0
Excess /(Deficiency) of Revenues over Expenditures		(3,246,477)	(7,079,474)	(85,187,753)	(157,234,277)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(3,246,477)	(7,079,474)	(85,187,753)	(157,234,277)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	6,614,806	7,339,805	250,468,778	165,281,025		0
Prior Years Adjustments	9020	3,971,476					
Adjusted Beginning Balance	9030	10,586,282		250,468,778		0	
Ending Fund Balance, June 30		7,339,805	260,331	165,281,025	8,046,748	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,635,663	3,410,842	1,561,775	1,980,321		
Other Financing Sources	8900			453,988			
Total Income		2,635,663	3,410,842	2,015,763	1,980,321	0	0
Cost of Sales	5890	1,959,350	2,003,000	725,172	365,250		
Gross Profit or Loss		676,313	1,407,842	1,290,591	1,615,071	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	570,582	739,099	783,561	458,120		
Employee Benefits	3000	222,618	395,670	279,080	172,411		
Supplies and Materials	4000	12,738	65,000	15,515	2,500		
Other Operating Expenses and Services	5000	212,886	75,200	91,878	384,250		
Capital Outlay	6000	5,929		52,441			
Total Expenditures		1,024,753	1,274,969	1,222,475	1,017,281	0	0
Net Profit or Loss		(348,440)	132,873	68,116	597,790	0	0
Other Outgo	7000	354,373	35,000				
Net Increase/(Decrease) in Fund Balance		(702,813)	97,873	68,116	597,790	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,389,860	687,048	(68,116)	0		0
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	1,389,861		(68,116)		0	
Ending Fund Balance, June 30		687,048	784,921	0	597,790	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

	Object	FUND: 59					
Description	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,708,614	1,819,000				
Other Financing Sources	8900	88,146					
Total Income		1,796,760	1,819,000				
Cost of Sales	5890						
Gross Profit or Loss		1,796,760	1,819,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,623,678	1,144,294				
Employee Benefits	3000	584,606	310,533				
Supplies and Materials	4000	12,609	14,000				
Other Operating Expenses and Services	5000	181,063	286,500				
Capital Outlay	6000	21,699					
Total Expenditures		2,423,655	1,755,327				
Net Profit or Loss		(626,895)	63,673				
Other Outgo	7000	88,146	25,000				
Net Increase/(Decrease) in Fund Balance		(715,041)	38,673				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,752,178	1,037,137				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,752,178					
Ending Fund Balance, June 30		1,037,137	1,075,810				

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	30,546	5,046				
Other Financing Sources	8900						
Total Income		30,546	5,046	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		30,546	5,046	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		30,546	5,046	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(13,176)	17,370		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(13,176)		0			
Ending Fund Balance, June 30		17,370	22,416	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	629,044	500,000	84,426	84,426		
Total Income		629,044	500,000	84,426	84,426	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	60,021	58,844				
Employee Benefits	3000	40,482	38,065				
Supplies and Materials	4000	228,517	302,800				
Other Operating Expenses and Services	5000	77,957	88,100	69,168	84,426		
Capital Outlay	6000						
Total Expenditures		406,977	487,809	69,168	84,426	0	0
Excess /(Deficiency) of Revenues over Expenditures		222,067	12,191	15,258	0	0	0
Other Financing Sources	8900	200					
Other Outgo	7000	2,500		5,206			
Net Increase/(Decrease) in Fund Balance		219,767	12,191	10,052	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	583,768	803,535	83,474	93,526		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	583,768		83,474		0	
Ending Fund Balance, June 30		803,535	815,726	93,526	93,526	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2023-2024 Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	43,946,208					
State Revenues	8600	16,550,487					
Local Revenues	8800	953,956					
Total Income		61,450,651	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	91,844					
Capital Outlay	6000						
Total Expenditures		91,844	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		61,358,807	0	0	0	0	0
Other Financing Sources	8900	1,653,799					
Other Outgo	7000	63,012,606					
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2023-2024 Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,079,308	
Total Income		0	0	1,079,308	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			706,190	
Capital Outlay	6000				
Total Expenditures		0	0	706,190	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	373,118	0
Other Financing Sources	8900			36,709	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	409,827	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,150,021	1,559,848
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,150,021	
Ending Fund Balance, June 30		0	0	1,559,848	1,559,848

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 090

Name: SOUTHWESTERN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,689,911
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	88,146
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	36,709
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,653,798
52	CAFETERIA FUND	51	BOOKSTORE FUND	453,988
71	ASSOCIATED STUDENTS TRUST FUND	74	STUDENT FINANCIAL AID TRUST FUND	200

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,077,706		
Adjustments	9020		(1)			(1,077,706)		
Adjusted Beginning Balance	9030		(1)			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,642,103			1,889,073		
		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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	59,819		59,819
Books, Magazines, & Periodicals	4200				0	20,016		20,016
Instructional Supplies & Materials	4300				0	1,809,238		1,809,238
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,889,073		1,889,073
Other Operating Expenses and Services	5000		3,642,102		3,642,102			3,642,102
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,642,102	0	3,642,102	1,889,073		5,531,175
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND
District ID: 090 Name: SOUTHWESTERN

For Actual Year: 2023-2024 Budget Year: 2024-2025

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,000,000			1,657,324		
		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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0	8,220		8,220
Books, Magazines, & Periodicals	4200				0	53,016		53,016
Instructional Supplies & Materials	4300				0	1,596,088		1,596,088
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,657,324		1,657,324
Other Operating Expenses and Services	5000			2,000,000	2,000,000			2,000,000
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	0	2,000,000	2,000,000	1,657,324		3,657,324
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 090

Name: SOUTHWESTERN

EPA Revenue	12,982,128
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	12,982,128	0	0	12,982,128
TOTAL		12,982,128	0	0	12,982,128

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 090

Name: SOUTHWESTERN

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2023-2024	12,653,612	8,325,414	20,979,026	N/A	N/A
2024-2025	13,033,220	8,575,176	21,608,396	629,370	3.00%
2025-2026	13,424,217	8,832,431	22,256,648	648,252	3.00%
2026-2027	13,826,943	9,097,404	22,924,347	667,699	3.00%
2027-2028	14,241,752	9,370,327	23,612,079	687,732	3.00%
2028-2029	14,669,004	9,651,436	24,320,440	708,361	3.00%

Does the district have a plan to fund these expenses through 2028-29?
Yes
Explain Yes or No
The District is developing a five year plan which includes the funding of all retirement benefits.
Does the district have an irrevocable trust?
Yes