

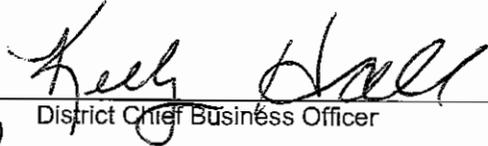
California Community Colleges

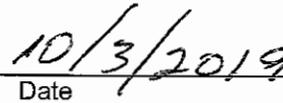
**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2018-2019)  
(Budget Report for Fiscal Year 2019-2020)

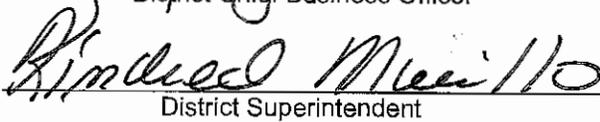
District: SOUTHWESTERN

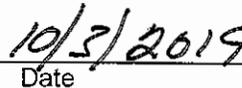
District Code: 090

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

  
District Chief Business Officer

  
Date

  
District Superintendent

  
Date

Contact: Kelly Hall

(619) 482-6310

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. Please submit the report to :

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

|   | Object Code | Activity (ECSA)           | Activity (ECSB)   | Activity (ECSX)  | Total              |
|---|-------------|---------------------------|-------------------|------------------|--------------------|
|   |             | ECS 84362 A               | ECS 84362 B       | Excluded         |                    |
| Academic Salaries                             |             | Instructional Salary Cost | Total CEE         | Activities       |                    |
|   |             | AC 0100-5900 & AC 6110    | AC 0100 - 6799    | AC 6800 - 7390   |                    |
| <b>Instructional Salaries</b>                 |             |                           |                   |                  |                    |
| Contract or Regular                           | 1100        | 17,688,082                | 17,688,082        |                  | 17,688,082         |
| Other   | 1300        | 16,499,047                | 16,499,047        |                  | 16,499,047         |
| <b>Total Instructional Salaries</b>           |             | <b>34,187,129</b>         | <b>34,187,129</b> | <b>0</b>         | <b>34,187,129</b>  |
| <b>Non-Instructional Salaries</b>             |             |                           |                   |                  |                    |
| Contract or Regular                           | 1200        |                           | 8,702,079         | 115,769          | 8,817,848          |
| Other   | 1400        |                           | 856,276           |                  | 856,276            |
| <b>Total Non-Instructional Salaries</b>       |             | <b>0</b>                  | <b>9,558,355</b>  | <b>115,769</b>   | <b>9,674,124</b>   |
| <b>Total Academic Salaries</b>                |             | <b>34,187,129</b>         | <b>43,745,484</b> | <b>115,769</b>   | <b>43,861,253</b>  |
| <b>Classified Salaries</b>                    |             |                           |                   |                  |                    |
| <b>Non-Instructional Salaries</b>             |             |                           |                   |                  |                    |
| Regular Status                                | 2100        |                           | 17,137,533        | 1,566,563        | 18,704,096         |
| Other   | 2300        |                           | 1,939,831         | 44,557           | 1,984,388          |
| <b>Total Non-Instructional Salaries</b>       |             | <b>0</b>                  | <b>19,077,364</b> | <b>1,611,120</b> | <b>20,688,484</b>  |
| <b>Instructional Aides</b>                    |             |                           |                   |                  |                    |
| Regular Status                                | 2200        | 2,125,619                 | 2,125,619         |                  | 2,125,619          |
| Other   | 2400        | 764,711                   | 798,232           |                  | 798,232            |
| <b>Total Instructional Aides</b>              |             | <b>2,890,330</b>          | <b>2,923,851</b>  | <b>0</b>         | <b>2,923,851</b>   |
| <b>Total Classified Salaries</b>              |             | <b>2,890,330</b>          | <b>22,001,215</b> | <b>1,611,120</b> | <b>23,612,335</b>  |
| <b>Employee Benefits</b>                      | 3000        | 12,276,460                | 22,525,241        | 763,499          | 23,288,740         |
| <b>Supplies and Materials</b>                 | 4000        |                           | 1,786,622         | 71,211           | 1,857,833          |
| <b>Other Operating Expenses</b>               | 5000        | 489,755                   | 9,914,100         | 68,784           | 9,982,884          |
| <b>Equipment Replacement</b>                  | 6420        |                           |                   |                  | 0                  |
| <b>Total Expenditures Prior to Exclusions</b> |             | <b>49,843,674</b>         | <b>99,972,662</b> | <b>2,630,383</b> | <b>102,603,045</b> |

SUPPLEMENTAL DATA

\$11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

| Exclusions  | TOP Code           | Activity (ECSA)           | Activity (ECSB) | Activity (ECSX) | Total   |
|---|--------------------|---------------------------|-----------------|-----------------|---------|
|   |                    | ECS 84362 A               | ECS 84362 B     | Excluded        |         |
|   |                    | Instructional Salary Cost | Total CEE       | Activities      |         |
|   |                    | AC 0100-5900 & AC 6110    | AC 0100 - 6799  | AC 6800 - 7390  |         |
| <b>Activities to Exclude</b>  | <b>TOP Code</b>    |                           |                 |                 |         |
| Instructional Staff-Retirees' Benefits and Retirement Incentives    | 5900               | 313,799                   | 313,799         |                 | 313,799 |
| Student Health Services Above Amount Collected                      | 6441               |                           |                 |                 | 0       |
| Student Transportation  | 6491               |                           |                 |                 | 0       |
| Noninstructional Staff-Retirees' Benefits and Retirement Incentives | 6740               |                           |                 |                 | 0       |
| <b>Objects to Exclude</b>   | <b>Object Code</b> |                           |                 |                 |         |
| Rents and Leases  | 5060               |                           |                 |                 | 0       |
| Lottery Expenditures  |                    |                           |                 |                 | 0       |
| Academic Salaries   | 1000               |                           |                 |                 | 0       |
| Classified Salaries   | 2000               |                           |                 |                 | 0       |
| Employee Benefits   | 3000               |                           |                 |                 | 0       |
| Supplies and Materials  | 4000               |                           |                 |                 | 0       |
| 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       |

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

|   |        | Activity (ECSA)           | Activity (ECSB) | Activity (ECSX) |             |
|---|--------|---------------------------|-----------------|-----------------|-------------|
|   |        | ECS 84362 A               | ECS 84362 B     | Excluded        |             |
|   | Object | Instructional Salary Cost | Total CEE       | Activities      |             |
|   | Code   | AC 0100-5900 & AC 6110    | AC 0100 - 6799  | AC 6800 - 7390  | Total       |
| Capital Outlay  | 6000   |                           |                 |                 |             |
| Library Books   | 6300   |                           | 69,279          |                 | 69,279      |
| Equipment   | 6400   |                           |                 |                 |             |
| Equipment - Additional  | 6410   |                           | 181,282         | 10,870          | 192,152     |
| Equipment - Replacement   | 6420   |                           |                 |                 | 0           |
| Total Equipment   |        | 0                         | 181,282         | 10,870          | 192,152     |
| Total Capital Outlay  |        | 0                         | 250,561         | 10,870          | 261,431     |
| Other Outgo   | 7000   |                           | 1,128,751       | 115,423         | 1,244,174   |
| <b>Total Exclusions</b>   |        | 313,799                   | 1,693,111       | 126,293         | 1,819,404   |
| <b>Total for ECS 84362, 50% Law</b>   |        | 49,529,875                | 98,279,551      | 2,504,090       | 100,783,641 |
| <b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>               |        | 50.40%                    | 100.00%         |                 |             |
| <b>50% of Current Expense of Education</b>                                  |        |                           | 49,139,776      |                 |             |
| <b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b> |        |                           |                 |                 |             |
| <b>Amount Required to be Expended for Salaries of Classroom Instructors</b> |        | 49,529,875                | 98,279,551      | 2,504,090       | 100,783,641 |
| <b>Reconciliation to Unrestricted General Fund Expenditures</b>             |        |                           |                 |                 |             |
| <b>Total Expenditures Prior to Exclusions</b>                               |        | 49,843,674                | 99,972,662      | 2,630,383       | 102,603,045 |
| Capital Expenditures  | 6000   |                           | 250,562         | 10,870          | 261,432     |
| Equipment Replacement (Back out)  | 6420   |                           | 0               | 0               | 0           |
| <b>Total Unrestricted General Fund Expenditures</b>                         |        | 49,843,674                | 100,223,224     | 2,641,253       | 102,864,477 |

| Description                              | CA<br>(Object) | 11                           | 12                         | 10                       |
|--|----------------|------------------------------|----------------------------|--------------------------|
|  |                | General Fund<br>Unrestricted | General Fund<br>Restricted | General Fund<br>COMBINED |
| <b>ASSETS</b>                            |                |                              |                            |                          |
| Cash, Investments, and Receivables       | 9100           |                              |                            |                          |
| Cash:                                    |                |                              |                            |                          |
| Awaiting Deposit and in Banks            | 9111           | 117,818                      | 429,533                    | 547,351                  |
| In County Treasury                       | 9112           | 26,438,794                   | 6,305,988                  | 32,744,782               |
| Cash With Fiscal Agents                  | 9113           |                              |                            | 0                        |
| Revolving Cash Accounts                  | 9114           | 50,000                       |                            | 50,000                   |
| Investments (at cost)                    | 9120           |                              |                            | 0                        |
| Accounts Receivable                      | 9130           | 1,824,233                    | 3,952,221                  | 5,776,454                |
| Due from Other Funds                     | 9140           | 2,322,629                    |                            | 2,322,629                |
| Inventories, Stores, and Prepaid Items   | 9200           |                              |                            |                          |
| Inventories and Stores                   | 9210           | 58,357                       |                            | 58,357                   |
| Prepaid Items                            | 9220           | 64,073                       |                            | 64,073                   |
| <b>TOTAL ASSETS</b>                      |                | <b>30,875,904</b>            | <b>10,687,742</b>          | <b>41,563,646</b>        |
| <b>LIABILITIES</b>                       |                |                              |                            |                          |
| Current Liabilities and Deferred Revenue | 9500           |                              |                            |                          |
| Accounts Payable                         | 9510           | 2,242,602                    | 965,515                    | 3,208,117                |
| Accrued Salaries and Wages Payable       | 9520           | 7,794,739                    |                            | 7,794,739                |
| Compensated Absences Payable Current     | 9530           |                              |                            | 0                        |
| Due to Other Funds                       | 9540           | 1,924                        | 70,000                     | 71,924                   |
| Temporary Loans                          | 9550           |                              |                            | 0                        |
| Current Portion of Long-Term Debt        | 9560           |                              |                            | 0                        |
| Deferred Revenues                        | 9570           | 950,739                      | 8,624,103                  | 9,574,842                |
| <b>TOTAL LIABILITIES</b>                 |                | <b>10,990,004</b>            | <b>9,659,618</b>           | <b>20,649,622</b>        |

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                     | CA<br>(Object) | 11                           | 12                         | 10                       |
|---|----------------|------------------------------|----------------------------|--------------------------|
|   |                | General Fund<br>Unrestricted | General Fund<br>Restricted | General Fund<br>COMBINED |
| <b>FUND BALANCE (NON-GASB 54)</b>               |                |                              |                            |                          |
| Fund Balance Reserved                           | 9710           |                              |                            | 0                        |
| NonCash Assets                                  | 9711           |                              |                            | 0                        |
| Amounts Restricted by Law for Specific Purposes | 9712           |                              |                            | 0                        |
| Reserve for Encumbrances Credit                 | 9713           |                              |                            | 0                        |
| Reserve for Encumbrances Debit                  | 9714           |                              |                            | 0                        |
| Reserve for Debt Services                       | 9715           |                              |                            | 0                        |
| Assigned/Committed                              | 9754           |                              |                            | 0                        |
| Unassigned                                      | 9790           | 18,896,332                   |                            | 18,896,332               |
| <b>Total Fund Balance</b>                       |                | <b>18,896,332</b>            | <b>0</b>                   | <b>18,896,332</b>        |
| <b>Fund Balance (GASB 54)</b>                   | <b>9750</b>    |                              |                            |                          |
| Nonspendable Fund Balance                       | 9751           |                              |                            | 0                        |
| Restricted Fund Balance                         | 9752           |                              | 1,303,174                  | 1,303,174                |
| Committed Fund Balance                          | 9753           |                              |                            | 0                        |
| Assigned Fund Balance                           | 9754           |                              |                            | 0                        |
| Total Designated Fund Balance                   |                | 0                            | 1,303,174                  | 1,303,174                |
| Uncommitted Fund Balance                        | 9790           |                              |                            | 0                        |
| <b>TOTAL FUND EQUITY</b>                        |                | <b>18,896,332</b>            | <b>1,303,174</b>           | <b>20,199,506</b>        |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | <b>29,885,525</b>            | <b>10,655,306</b>          | <b>40,540,831</b>        |

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                              | CA<br>(Object) | 21<br>Bond Interest<br>and<br>Redemption Fund | 22<br>Revenue Bond<br>Interest and<br>Redemption Fund | 29<br>Other Debt<br>Service Fund |
|--|----------------|---|---|----------------------------------|
| <b>ASSETS</b>                            |                |   |   |                                  |
| Cash, Investments, and Receivables       | 9100           |   |   |                                  |
| Cash:                                    |                |   |   |                                  |
| Awaiting Deposit and in Banks            | 9111           |   |   |                                  |
| In County Treasury                       | 9112           | 30,864,968                                    |   |                                  |
| Cash With Fiscal Agents                  | 9113           |   |   |                                  |
| Investments (at cost)                    | 9120           |   |   |                                  |
| Accounts Receivable                      | 9130           |   |   |                                  |
| Due from Other Funds                     | 9140           |   |   |                                  |
| <b>TOTAL ASSETS</b>                      |                | 30,864,968                                    | 0   | 0                                |
| <b>LIABILITIES</b>                       |                |   |   |                                  |
| Current Liabilities and Deferred Revenue | 9500           |   |   |                                  |
| Accounts Payable                         | 9510           |   |   |                                  |
| Accrued Salaries and Wages Payable       | 9520           |   |   |                                  |
| Compensated Absences Payable Current     | 9530           |   |   |                                  |
| Due to Other Funds                       | 9540           |   |   |                                  |
| Temporary Loans                          | 9550           |   |   |                                  |
| Current Portion of Long-Term Debt        | 9560           |   |   |                                  |
| Deferred Revenues                        | 9570           |   |   |                                  |
| <b>TOTAL LIABILITIES</b>                 |                | 0   | 0   | 0                                |

CALIFORNIA COMMUNITY COLLEGES

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
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                              | CA<br>(Object) | 31<br>Bookstore Fund | 32<br>Cafeteria Fund | 33<br>Child Development<br>Fund | 34<br>Farm Operation<br>Fund | 35<br>Revenue Bond<br>Project Fund | 39<br>Other Special<br>Revenue Fund |
|--|----------------|----------------------|----------------------|---------------------------------|------------------------------|------------------------------------|-------------------------------------|
| <b>ASSETS</b>                            |                |                      |                      |                                 |                              |                                    |                                     |
| Cash, Investments, and Receivables       | 9100           |                      |                      |                                 |                              |                                    |                                     |
| Cash:                                    |                |                      |                      |                                 |                              |                                    |                                     |
| Awaiting Deposit and in Banks            | 9111           |                      |                      |                                 |                              |                                    |                                     |
| In County Treasury                       | 9112           |                      |                      |                                 |                              |                                    | 230,501                             |
| Cash With Fiscal Agents                  | 9113           |                      |                      |                                 |                              |                                    | 141,000                             |
| Revolving Cash Accounts                  | 9114           |                      |                      |                                 |                              |                                    |                                     |
| Investments (at cost)                    | 9120           |                      |                      |                                 |                              |                                    |                                     |
| Accounts Receivable                      | 9130           |                      |                      |                                 |                              |                                    | 1,065                               |
| Due from Other Funds                     | 9140           |                      |                      |                                 |                              |                                    |                                     |
| Inventories, Stores, and Prepaid Items   | 9200           |                      |                      |                                 |                              |                                    |                                     |
| Inventories and Stores                   | 9210           |                      |                      |                                 |                              |                                    |                                     |
| Prepaid Items                            | 9220           |                      |                      |                                 |                              |                                    |                                     |
| <b>TOTAL ASSETS</b>                      |                | 0                    | 0                    | 0                               | 0                            | 0                                  | 372,566                             |
| <b>LIABILITIES</b>                       |                |                      |                      |                                 |                              |                                    |                                     |
| Current Liabilities and Deferred Revenue | 9500           |                      |                      |                                 |                              |                                    |                                     |
| Accounts Payable                         | 9510           |                      |                      |                                 |                              |                                    |                                     |
| Accrued Salaries and Wages Payable       | 9520           |                      |                      |                                 |                              |                                    |                                     |
| Compensated Absences Payable Current     | 9530           |                      |                      |                                 |                              |                                    |                                     |
| Due to Other Funds                       | 9540           |                      |                      |                                 |                              |                                    |                                     |
| Temporary Loans                          | 9550           |                      |                      |                                 |                              |                                    |                                     |
| Current Portion of Long-Term Debt        | 9560           |                      |                      |                                 |                              |                                    |                                     |
| Deferred Revenues                        | 9570           |                      |                      |                                 |                              |                                    |                                     |
| <b>TOTAL LIABILITIES</b>                 |                | 0                    | 0                    | 0                               | 0                            | 0                                  | 0                                   |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                     | CA<br>(Object) | 31<br>Bookstore Fund | 32<br>Cafeteria Fund | 33<br>Child<br>Development<br>Fund | 34<br>Farm Operation<br>Fund | 35<br>Revenue Bond<br>Project Fund | 39<br>Other Special<br>Revenue Fund |
|---|----------------|----------------------|----------------------|------------------------------------|------------------------------|------------------------------------|-------------------------------------|
| <b>FUND BALANCE (NON-GASB 54)</b>               |                |                      |                      |                                    |                              |                                    |                                     |
| Fund Balance Reserved                           | 9710           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| NonCash Assets                                  | 9711           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Amounts Restricted by Law for Specific Purposes | 9712           | 0                    | 0                    | 0                                  | 0                            | 46,536,211                         | 379,880                             |
| Reserve for Encumbrances Credit                 | 9713           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Reserve for Encumbrances Debit                  | 9714           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Reserve for Debt Services                       | 9715           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Assigned/Committed                              | 9754           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Unassigned                                      | 9790           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| <b>Total Fund Balance</b>                       |                | 0                    | 0                    | 0                                  | 0                            | 46,536,211                         | 379,880                             |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                      |                      |                                    |                              |                                    |                                     |
| Nonspendable Fund Balance                       | 9751           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Restricted Fund Balance                         | 9752           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Committed Fund Balance                          | 9753           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Assigned Fund Balance                           | 9754           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| <b>Total Designated Fund Balance</b>            |                | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| Uncommitted Fund Balance                        | 9790           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| <b>TOTAL FUND EQUITY</b>                        |                | 0                    | 0                    | 0                                  | 0                            | 46,536,211                         | 379,880                             |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 0                    | 0                    | 0                                  | 0                            | 48,739,543                         | 379,880                             |

| Description                              | CA<br>(Object) | 41                              | 42                                | 43                              |
|--|----------------|---------------------------------|-----------------------------------|---------------------------------|
|  |                | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction Fund | General Obligation<br>Bond Fund |
| <b>ASSETS</b>                            |                |                                 |                                   |                                 |
| Cash, Investments, and Receivables       | 9100           |                                 |                                   |                                 |
| Cash:                                    |                |                                 |                                   |                                 |
| Awaiting Deposit and in Banks            | 9111           |                                 |                                   |                                 |
| In County Treasury                       | 9112           | 2,586,817                       | 30,234,482                        |                                 |
| Cash With Fiscal Agents                  | 9113           |                                 |                                   |                                 |
| Revolving Cash Accounts                  | 9114           |                                 |                                   |                                 |
| Investments (at cost)                    | 9120           |                                 |                                   |                                 |
| Accounts Receivable                      | 9130           | 25,158                          | 1,543,130                         |                                 |
| Due from Other Funds                     | 9140           |                                 |                                   |                                 |
| Inventories, Stores, and Prepaid Items   | 9200           |                                 |                                   |                                 |
| Inventories and Stores                   | 9210           |                                 |                                   |                                 |
| Prepaid Items                            | 9220           |                                 |                                   |                                 |
| <b>TOTAL ASSETS</b>                      |                | 2,611,975                       | 31,777,612                        | 0                               |
| <b>LIABILITIES</b>                       |                |                                 |                                   |                                 |
| Current Liabilities and Deferred Revenue | 9500           |                                 |                                   |                                 |
| Accounts Payable                         | 9510           | 31,599                          | 5,719,312                         |                                 |
| Accrued Salaries and Wages Payable       | 9520           |                                 |                                   |                                 |
| Compensated Absences Payable Current     | 9530           |                                 |                                   |                                 |
| Due to Other Funds                       | 9540           |                                 | 25,631                            |                                 |
| Temporary Loans                          | 9550           |                                 |                                   |                                 |
| Current Portion of Long-Term Debt        | 9560           |                                 |                                   |                                 |
| Deferred Revenues                        | 9570           |                                 |                                   |                                 |
| <b>TOTAL LIABILITIES</b>                 |                | 31,599                          | 5,744,943                         | 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, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                     | CA<br>(Object) | 41                              | 42                                | 43                              |
|---|----------------|---------------------------------|-----------------------------------|---------------------------------|
|   |                | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction Fund | General Obligation<br>Bond Fund |
| <b>FUND BALANCE (NON-GASB 54)</b>               |                |                                 |                                   |                                 |
| Fund Balance Reserved                           | 9710           |                                 |                                   |                                 |
| NonCash Assets                                  | 9711           |                                 |                                   |                                 |
| Amounts Restricted by Law for Specific Purposes | 9712           | 3,753,230                       |                                   |                                 |
| Reserve for Encumbrances Credit                 | 9713           |                                 |                                   |                                 |
| Reserve for Encumbrances Debit                  | 9714           |                                 |                                   |                                 |
| Reserve for Debt Services                       | 9715           |                                 |                                   |                                 |
| Assigned/Committed                              | 9754           |                                 |                                   |                                 |
| Unassigned                                      | 9790           |                                 |                                   |                                 |
| <b>Total Fund Balance</b>                       |                | <b>3,753,230</b>                | <b>0</b>                          | <b>0</b>                        |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                                 |                                   |                                 |
| Nonspendable Fund Balance                       | 9751           |                                 |                                   |                                 |
| Restricted Fund Balance                         | 9752           |                                 |                                   |                                 |
| Committed Fund Balance                          | 9753           |                                 |                                   |                                 |
| Assigned Fund Balance                           | 9754           |                                 |                                   |                                 |
| <b>Total Designated Fund Balance</b>            |                | <b>0</b>                        | <b>0</b>                          | <b>0</b>                        |
| Uncommitted Fund Balance                        | 9790           |                                 | 39,264,888                        |                                 |
| <b>TOTAL FUND EQUITY</b>                        |                | <b>3,753,230</b>                | <b>39,264,888</b>                 | <b>0</b>                        |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | <b>3,784,829</b>                | <b>42,806,500</b>                 | <b>0</b>                        |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                | CA<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>Fund |
|--|----------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| <b>ASSETS</b>                              |                |                         |                         |                                  |                                   |
| Cash, Investments, and Receivables         | 9100           |                         |                         |                                  |                                   |
| Cash:                                      |                |                         |                         |                                  |                                   |
| Awaiting Deposit and in Banks              | 9111           |                         | 775,231                 |                                  |                                   |
| In County Treasury                         | 9112           | 1,433,555               |                         |                                  |                                   |
| Cash With Fiscal Agents                    | 9113           |                         |                         |                                  |                                   |
| Revolving Cash Accounts                    | 9114           | 18,072                  | 8,000                   |                                  |                                   |
| Investments (at cost)                      | 9120           | 27,000                  |                         |                                  |                                   |
| Accounts Receivable                        | 9130           | 289,011                 | 11,862                  |                                  |                                   |
| Due from Other Funds                       | 9140           | 30,448                  | 26,435                  |                                  |                                   |
| Inventories, Stores, and Prepaid Items     | 9200           |                         |                         |                                  |                                   |
| Inventories and Stores                     | 9210           | 1,011,242               | 45,591                  |                                  |                                   |
| Prepaid Items                              | 9220           |                         |                         |                                  |                                   |
| <b>Fixed Assets</b>                        | 9300           |                         |                         |                                  |                                   |
| Sites                                      | 9310           |                         |                         |                                  |                                   |
| Site Improvements                          | 9320           | 255,400                 |                         |                                  |                                   |
| Accumulated Depreciation Site Improvements | 9321           | 255,400                 |                         |                                  |                                   |
| Buildings                                  | 9330           |                         |                         |                                  |                                   |
| Accumulated Depreciation Buildings         | 9331           |                         |                         |                                  |                                   |
| Library Books                              | 9340           |                         |                         |                                  |                                   |
| Equipment                                  | 9350           | 386,572                 | 511,561                 |                                  |                                   |
| Accumulated Depreciation Equipment         | 9351           | 386,572                 | 498,585                 |                                  |                                   |
| Work in Progress                           | 9360           |                         |                         |                                  |                                   |
| <b>Total Fixed Assets</b>                  |                | 0                       | 12,976                  | 0                                | 0                                 |
| <b>TOTAL ASSETS</b>                        |                | 2,809,328               | 880,095                 | 0                                | 0                                 |

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, 2019

District ID: 090

Name: SOUTHWESTERN

| Description   | CA<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>Fund |
|---|----------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| <b>LIABILITIES</b>                                    |                |                         |                         |                                  |                                   |
| Current Liabilities and Deferred Revenue              | 9500           |                         |                         |                                  |                                   |
| Accounts Payable                                      | 9510           | 116,515                 | 35,601                  |                                  |                                   |
| Accrued Salaries and Wages Payable                    | 9520           |                         |                         |                                  |                                   |
| Compensated Absences Payable Current                  | 9530           |                         |                         |                                  |                                   |
| Due to Other Funds                                    | 9540           | 260,101                 | 446,957                 |                                  |                                   |
| Temporary Loans                                       | 9550           |                         |                         |                                  |                                   |
| Current Portion of Long-Term Debt                     | 9560           |                         |                         |                                  |                                   |
| Deferred Revenues                                     | 9570           |                         |                         |                                  |                                   |
| <b>Total Current Liabilities and Deferred Revenue</b> |                | <b>376,616</b>          | <b>482,558</b>          | <b>0</b>                         | <b>0</b>                          |
| Long-Term Liabilities                                 | 9600           |                         |                         |                                  |                                   |
| Bonds Payable   | 9610           |                         |                         |                                  |                                   |
| Revenue Bonds Payable                                 | 9620           |                         |                         |                                  |                                   |
| Certificates of Participation                         | 9630           |                         |                         |                                  |                                   |
| Lease Purchase of Capital Lease                       | 9640           |                         |                         |                                  |                                   |
| Compensated Absences Long Term                        | 9650           |                         |                         |                                  |                                   |
| Post-Employment Benefits Long Term                    | 9660           |                         |                         |                                  |                                   |
| Other Long-Term Liabilities                           | 9670           |                         |                         |                                  |                                   |
| <b>Total Long-Term Liabilities</b>                    |                | <b>0</b>                | <b>0</b>                | <b>0</b>                         | <b>0</b>                          |
| <b>TOTAL LIABILITIES</b>                              | <b>968</b>     | <b>376,616</b>          | <b>482,558</b>          | <b>0</b>                         | <b>0</b>                          |

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, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                     | CA<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>Fund |
|---|----------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| <b>FUND EQUITY</b>                              |                |                         |                         |                                  |                                   |
| Fund Balance Reserved                           | 9710           |                         |                         |                                  |                                   |
| NonCash Assets                                  | 9711           |                         |                         |                                  |                                   |
| Amounts Restricted by Law for Specific Purposes | 9712           |                         |                         |                                  |                                   |
| Reserve for Encumbrances Credit                 | 9713           |                         |                         |                                  |                                   |
| Reserve for Encumbrances Debit                  | 9714           |                         |                         |                                  |                                   |
| Reserve for Debt Services                       | 9715           |                         |                         |                                  |                                   |
| Assigned/Committed                              | 9754           |                         |                         |                                  |                                   |
| Unassigned                                      | 9790           |                         |                         |                                  |                                   |
| Total Reserved Fund Balance                     |                | 0                       | 0                       | 0                                | 0                                 |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                         |                         |                                  |                                   |
| Nonspendable Fund Balance                       | 9751           |                         |                         |                                  |                                   |
| Restricted Fund Balance                         | 9752           |                         |                         |                                  |                                   |
| Committed Fund Balance                          | 9753           |                         |                         |                                  |                                   |
| Assigned Fund Balance                           | 9754           |                         |                         |                                  |                                   |
| Total Designated Fund Balance                   |                | 0                       | 0                       | 0                                | 0                                 |
| Uncommitted(Unrestricted) Fund Balance          | 9790           |                         |                         |                                  |                                   |
| <b>Other Equity</b>                             | 9800           |                         |                         |                                  |                                   |
| Contributed Capital                             | 9810           |                         |                         |                                  |                                   |
| Retained Earnings                               | 9850           |                         |                         |                                  |                                   |
| Investment in General Fixed Assets              | 9890           |                         |                         |                                  |                                   |
| <b>TOTAL FUND EQUITY</b>                        |                | 0                       | 0                       | 0                                | 0                                 |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 376,616                 | 482,558                 | 0                                | 0                                 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                | CA<br>(Object) | 61<br>Self-Insurance Fund | 69<br>Other Internal Service Fund |
|--|----------------|---------------------------|-----------------------------------|
| <b>ASSETS</b>                              |                |                           |                                   |
| Cash, Investments, and Receivables         | 9100           |                           |                                   |
| Cash:                                      |                |                           |                                   |
| Awaiting Deposit and in Banks              | 9111           |                           |                                   |
| In County Treasury                         | 9112           | 917,049                   |                                   |
| Cash With Fiscal Agents                    | 9113           |                           |                                   |
| Revolving Cash Accounts                    | 9114           |                           |                                   |
| Investments (at cost)                      | 9120           |                           |                                   |
| Accounts Receivable                        | 9130           | 10,033                    |                                   |
| Due from Other Funds                       | 9140           |                           |                                   |
| Student Loans Receivable                   | 9150           |                           |                                   |
| Inventories, Stores, and Prepaid Items     | 9200           |                           |                                   |
| Inventories and Stores                     | 9210           |                           |                                   |
| Prepaid Items                              | 9220           |                           |                                   |
| <b>Fixed Assets</b>                        | 9300           |                           |                                   |
| Sites                                      | 9310           |                           |                                   |
| Site Improvements                          | 9320           |                           |                                   |
| Accumulated Depreciation Site Improvements | 9321           |                           |                                   |
| Buildings                                  | 9330           |                           |                                   |
| Accumulated Depreciation Buildings         | 9331           |                           |                                   |
| Library Books                              | 9340           |                           |                                   |
| Equipment                                  | 9350           |                           |                                   |
| Accumulated Depreciation Equipment         | 9351           |                           |                                   |
| Work in Progress                           | 9360           |                           |                                   |
| <b>Total Fixed Assets</b>                  |                | 0                         | 0                                 |
| <b>TOTAL ASSETS</b>                        |                | 927,082                   | 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, 2019

District ID: 090

Name: SOUTHWESTERN

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

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, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                     | CA<br>(Object) | 61<br>Self-Insurance Fund | 69<br>Other Internal Service<br>Fund |
|---|----------------|---------------------------|--------------------------------------|
| <b>FUND EQUITY</b>                              |                |                           |                                      |
| Fund Balance Reserved                           | 9710           |                           |                                      |
| NonCash Assets                                  | 9711           |                           |                                      |
| Amounts Restricted by Law for Specific Purposes | 9712           |                           |                                      |
| Reserve for Encumbrances Credit                 | 9713           |                           |                                      |
| Reserve for Encumbrances Debit                  | 9714           |                           |                                      |
| Reserve for Debt Services                       | 9715           |                           |                                      |
| Assigned/Committed                              | 9754           |                           |                                      |
| Unassigned                                      | 9790           |                           |                                      |
| <b>Total Reserved Fund Balance</b>              |                | 0                         | 0                                    |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                           |                                      |
| Nonspendable Fund Balance                       | 9751           |                           |                                      |
| Restricted Fund Balance                         | 9752           |                           |                                      |
| Committed Fund Balance                          | 9753           |                           |                                      |
| Assigned Fund Balance                           | 9754           |                           |                                      |
| <b>Total Designated Fund Balance</b>            |                | 0                         | 0                                    |
| Uncommitted(Unrestricted) Fund Balance          | 9790           | 902,603                   |                                      |
| <b>Other Equity</b>                             | 9800           |                           |                                      |
| Contributed Capital                             | 9810           |                           |                                      |
| Retained Earnings                               | 9850           |                           |                                      |
| Investment in General Fixed Assets              | 9890           |                           |                                      |
| <b>TOTAL FUND EQUITY</b>                        |                | 902,603                   | 0                                    |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 902,603                   | 0                                    |

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                | CA<br>(Object) | 71                                   | 72  | 73                                       | 74                                     | 75                                    | 76                       | 77                                     | 79                  |
|--|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
|  |                | Associated<br>Students<br>Trust Fund | Student<br>Representation<br>Fee Trust Fund | Student Body<br>Center Fee<br>Trust Fund | Student<br>Financial Aid<br>Trust Fund | Scholarship<br>and Loan<br>Trust Fund | Investment<br>Trust Fund | Deferred<br>Compensation<br>Trust Fund | Other<br>Trust Fund |
| <b>ASSETS</b>                              |                |                                      |   |  |  |                                       |                          |  |                     |
| Cash, Investments, and Receivables         | 9100           |                                      |   |  |  |                                       |                          |  |                     |
| Cash:                                      |                |                                      |   |  |  |                                       |                          |  |                     |
| Awaiting Deposit and in Banks              | 9111           | 359,107                              |   |  | 2,060,824                              |                                       |                          |  | 1,133,316           |
| In County Treasury                         | 9112           |                                      |   |  |  |                                       |                          |  |                     |
| Cash With Fiscal Agents                    | 9113           |                                      |   |  |  |                                       |                          |  |                     |
| Revolving Cash Accounts                    | 9114           | 500                                  |   |  |  |                                       |                          |  | 2,450               |
| Investments (at cost)                      | 9120           |                                      |   |  |  |                                       |                          |  |                     |
| Accounts Receivable                        | 9130           | 5,480                                |   |  | 18,759                                 |                                       |                          |  | 7,907               |
| Due from Other Funds                       | 9140           | 288,914                              |   |  |  |                                       |                          |  |                     |
| Student Loans Receivable                   | 9150           |                                      |   |  |  |                                       |                          |  |                     |
| Inventories, Stores, and Prepaid Items     | 9200           |                                      |   |  |  |                                       |                          |  |                     |
| Inventories and Stores                     | 9210           |                                      |   |  |  |                                       |                          |  |                     |
| Prepaid Items                              | 9220           |                                      |   |  |  |                                       |                          |  |                     |
| <b>Fixed Assets</b>                        | 9300           |                                      |   |  |  |                                       |                          |  |                     |
| Sites                                      | 9310           |                                      |   |  |  |                                       |                          |  |                     |
| Site Improvements                          | 9320           |                                      |   |  |  |                                       |                          |  |                     |
| Accumulated Depreciation Site Improvements | 9321           |                                      |   |  |  |                                       |                          |  |                     |
| Buildings                                  | 9330           |                                      |   |  |  |                                       |                          |  |                     |
| Accumulated Depreciation Buildings         | 9331           |                                      |   |  |  |                                       |                          |  |                     |
| Library Books                              | 9340           |                                      |   |  |  |                                       |                          |  |                     |
| Equipment                                  | 9350           | 55,318                               |   |  |  |                                       |                          |  |                     |
| Accumulated Depreciation Equipment         | 9351           |                                      |   |  |  |                                       |                          |  |                     |
| Work in Progress                           | 9360           |                                      |   |  |  |                                       |                          |  |                     |
| <b>Total Fixed Assets</b>                  |                | 55,318                               | 0   | 0  | 0                                      | 0                                     | 0                        | 0                                      | 0                   |
| <b>TOTAL ASSETS</b>                        |                | 709,319                              | 0   | 0  | 2,079,583                              | 0                                     | 0                        | 0                                      | 1,143,673           |

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                    | CA<br>(Object) | 71<br>Associated<br>Students<br>Trust Fund | 72<br>Student<br>Representation<br>Fee Trust Fund | 73<br>Student Body<br>Center Fee<br>Trust Fund | 74<br>Student<br>Financial Aid<br>Trust Fund | 75<br>Scholarship<br>and Loan<br>Trust Fund | 76<br>Investment<br>Trust Fund | 77<br>Deferred<br>Compensation<br>Trust Fund | 79<br>Other<br>Trust Fund |
|--|----------------|--|---|--|--|---|--------------------------------|--|---------------------------|
| <b>LIABILITIES</b>                             |                |  |   |  |  |   |                                |  |                           |
| Current Liabilities and Deferred Revenue       | 9500           |  |   |  |  |   |                                |  |                           |
| Accounts Payable                               | 9510           |  |   |  | 1,450,052                                    |   |                                |  | 1,057,317                 |
| Accrued Salaries and Wages Payable             | 9520           |  |   |  |  |   |                                |  |                           |
| Compensated Absences Payable Current           | 9530           |  |   |  |  |   |                                |  |                           |
| Due to Other Funds                             | 9540           | 84,949                                     |   |  |  |   |                                |  | 53,673                    |
| Temporary Loans                                | 9550           |  |   |  |  |   |                                |  |                           |
| Current Portion of Long-Term Debt              | 9560           |  |   |  |  |   |                                |  |                           |
| Deferred Revenues                              | 9570           | 23,317                                     |   |  |  |   |                                |  |                           |
| Total Current Liabilities and Deferred Revenue |                | 108,266                                    | 0   | 0  | 1,450,052                                    | 0   | 0                              | 0  | 1,110,990                 |
| 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                         |
| <b>TOTAL LIABILITIES</b>                       | 968            | 108,266                                    | 0   | 0  | 1,450,052                                    | 0   | 0                              | 0  | 1,110,990                 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 090

Name: SOUTHWESTERN

| Description                                     | CA<br>(Object) | 71                                   | 72  | 73                                       | 74                                     | 75                                    | 76                       | 77                                     | 79                  |
|---|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
|   |                | Associated<br>Students<br>Trust Fund | Student<br>Representation<br>Fee Trust Fund | Student Body<br>Center Fee<br>Trust Fund | Student<br>Financial Aid<br>Trust Fund | Scholarship<br>and Loan<br>Trust Fund | Investment<br>Trust Fund | Deferred<br>Compensation<br>Trust Fund | Other<br>Trust Fund |
| <b>FUND EQUITY</b>                              |                |                                      |   |  |  |                                       |                          |  |                     |
| Fund Balance Reserved                           | 9710           |                                      |   |  |  |                                       |                          |  |                     |
| NonCash Assets                                  | 9711           |                                      |   |  |  |                                       |                          |  |                     |
| Amounts Restricted by Law for Specific Purposes | 9712           |                                      |   |  |  |                                       |                          |  |                     |
| Reserve for Encumbrances Credit                 | 9713           |                                      |   |  |  |                                       |                          |  |                     |
| Reserve for Encumbrances Debit                  | 9714           |                                      |   |  |  |                                       |                          |  |                     |
| Reserve for Debt Services                       | 9715           |                                      |   |  |  |                                       |                          |  |                     |
| Assigned/Committed                              | 9754           |                                      |   |  |  |                                       |                          |  |                     |
| Unassigned                                      | 9790           |                                      |   |  |  |                                       |                          |  |                     |
| Total Reserved Fund Balance                     |                | 0                                    | 0   | 0  | 0                                      | 0                                     | 0                        | 0                                      | 0                   |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                                      |   |  |  |                                       |                          |  |                     |
| Nonspendable Fund Balance                       | 9751           |                                      |   |  |  |                                       |                          |  |                     |
| Restricted Fund Balance                         | 9752           |                                      |   |  |  |                                       |                          |  |                     |
| Committed Fund Balance                          | 9753           |                                      |   |  |  |                                       |                          |  |                     |
| Assigned Fund Balance                           | 9754           |                                      |   |  |  |                                       |                          |  |                     |
| Total Designated Fund Balance                   |                | 0                                    | 0   | 0  | 0                                      | 0                                     | 0                        | 0                                      | 0                   |
| Uncommitted(Unrestricted) Fund Balance          | 9790           |                                      |   |  |  |                                       |                          |  |                     |
| <b>Other Equity</b>                             | 9800           |                                      |   |  |  |                                       |                          |  |                     |
| Contributed Capital                             | 9810           |                                      |   |  |  |                                       |                          |  |                     |
| Retained Earnings                               | 9850           |                                      |   |  |  |                                       |                          |  |                     |
| Investment in General Fixed Assets              | 9890           |                                      |   |  |  |                                       |                          |  |                     |
| <b>TOTAL FUND EQUITY</b>                        |                | 0                                    | 0   | 0  | 0                                      | 0                                     | 0                        | 0                                      | 0                   |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 108,266                              | 0   | 0  | 1,450,052                              | 0                                     | 0                        | 0                                      | 1,110,990           |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 090

Name: SOUTHWESTERN

| Description   | Object Code | Fund S11            | Fund S12          | Fund S10 Total      |
|---|-------------|---------------------|-------------------|---------------------|
|   |             | Unrestricted Actual | Restricted Actual | General Fund Actual |
| <b>Federal Revenues</b>   | 8100        |                     |                   |                     |
| Forest Revenues   | 8110        |                     |                   | 0                   |
| Higher Education Act  | 8120        |                     |                   | 0                   |
| Workforce Investment Act  | 8130        |                     |                   | 0                   |
| Temporary Assistance for Needy Families (TANF)                    | 8140        |                     | 368,108           | 368,108             |
| Student Financial Aid   | 8150        | 81,975              |                   | 81,975              |
| Veterans Education  | 8160        | 25,000              |                   | 25,000              |
| Vocational and Technical Education Act (VATEA)                    | 8170        |                     | 781,390           | 781,390             |
| Other Federal Revenues  | 8190        | 150,041             | 2,987,865         | 3,137,906           |
| <b>Total Federal Revenues</b>                                     | 8100        | 257,016             | 4,137,363         | 4,394,379           |
| <b>State Revenues</b>   | 8600        |                     |                   |                     |
| General Apportionments  | 8610        |                     |                   | 0                   |
| Apprenticeship Apportionment                                      | 8611        |                     |                   | 0                   |
| State General Apportionment                                       | 8612        | 47,507,767          |                   | 47,507,767          |
| Other General Apportionment                                       | 8613        | 624,402             |                   | 624,402             |
| General Categorical Programs                                      | 8620        |                     |                   |                     |
| Child Development   | 8621        |                     |                   | 0                   |
| Extended Opportunity Programs and Services(EOPS)                  | 8622        |                     | 2,660,138         | 2,660,138           |
| Disabled Students Programs and Services(DSPS)                     | 8623        |                     | 1,902,895         | 1,902,895           |
| 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        |                     | 7,857,257         | 7,857,257           |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 090

Name: SOUTHWESTERN

| Description                              | Object Code | Fund S11            | Fund S12          | Fund S10 Total      |
|--|-------------|---------------------|-------------------|---------------------|
|  |             | Unrestricted Actual | Restricted Actual | General Fund Actual |
| EPA Proceeds                             | 8630        | 13,909,859          |                   | 13,909,859          |
| <b>Reimbursable Categorical Programs</b> | 8650        |                     |                   |                     |
| Instructional Improvement Grant          | 8651        |                     |                   | 0                   |
| Other Reimbursable Categorical Programs  | 8652        |                     |                   | 0                   |
| <b>State Tax Subventions</b>             | 8670        |                     |                   |                     |
| Homeowners' Property Tax Relief          | 8671        |                     |                   | 0                   |
| Timber Yield Tax                         | 8672        |                     |                   | 0                   |
| Other State Tax Subventions              | 8673        | 175,744             |                   | 175,744             |
| <b>State Non-Tax Revenues</b>            | 8680        |                     |                   |                     |
| State Lottery Proceeds                   | 8681        | 1,957,659           | 649,391           | 2,607,050           |
| State Mandated Costs                     | 8685        | 423,545             |                   | 423,545             |
| Other State Non-Tax Revenues             | 8686        |                     |                   | 0                   |
| Other State Revenues                     | 8690        | 2,952,452           | 5,502,510         | 8,454,962           |
| <b>Total State Revenues</b>              | 8600        | 67,551,428          | 18,572,191        | 86,123,619          |

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 090

Name: SOUTHWESTERN

| Description   | Object Code | Fund S11     | Fund S12   | Fund S10 Total |
|---|-------------|--------------|------------|----------------|
|   |             | Unrestricted | Restricted | General Fund   |
|   |             | Actual       | Actual     | Actual         |
| <b>Local Revenues</b>                               | 8800        |              |            |                |
| Property Taxes                                      | 8810        |              |            |                |
| Tax Allocation, Secured Roll                        | 8811        | 26,077,046   |            | 26,077,046     |
| Tax Allocation, Supplemental Roll                   | 8812        | 686,586      |            | 686,586        |
| Tax Allocation, Unsecured Roll                      | 8813        | 821,717      |            | 821,717        |
| Prior Years Taxes                                   | 8816        | (12,471)     |            | (12,471)       |
| Education Revenues Augmentation Fund (ERAF)         | 8817        |              |            | 0              |
| Redevelopment Agency Funds - Pass Through           | 8818        |              |            | 0              |
| Redevelopment Agency Funds - Residual               | 8819        | 1,646,169    |            | 1,646,169      |
| Redevelopment Agency Funds - Asset Liquidation      | 8819.1      |              |            | 0              |
| Contributions, Gifts, Grants, and Endowments        | 8820        |              | 14,087     | 14,087         |
| Contract Services                                   | 8830        |              |            |                |
| Contract Instructional Services                     | 8831        |              | 8,691      | 8,691          |
| Other Contract Services                             | 8832        |              | 337,980    | 337,980        |
| Sales and Commissions                               | 8840        | 23,634       | 16,736     | 40,370         |
| Rentals and Leases                                  | 8850        | 6,270        | 510,439    | 516,709        |
| Interest and Investment Income                      | 8860        | 898,706      |            | 898,706        |
| Student Fees and Charges                            | 8870        |              |            |                |
| Community Services Classes                          | 8872        | 116,638      | 95,775     | 212,413        |
| Dormitory   | 8873        |              |            | 0              |
| Enrollment  | 8874        | 4,725,185    |            | 4,725,185      |
| Contra Revenue Account                              | 8874.1      |              |            | 0              |
| Field Trips and Use of Nondistrict Facilities       | 8875        |              |            | 0              |
| Health Services                                     | 8876        |              | 702,988    | 702,988        |
| Instructional Materials Fees and Sales of Materials | 8877        | 120,098      | 8,679      | 128,777        |
| Insurance   | 8878        |              |            | 0              |
| Student Records                                     | 8879        |              |            | 0              |
| Nonresident Tuition                                 | 8880        | 1,084,790    |            | 1,084,790      |
| Parking Services and Public Transportation          | 8881        |              | 422,987    | 422,987        |
| Other Student Fees and Charges                      | 8885        |              |            | 0              |
| Other Local Revenues                                | 8890        | 888,847      | 1,423,711  | 2,312,558      |
| <b>Total Local Revenues</b>                         | 8800        | 37,083,215   | 3,542,073  | 40,625,288     |
| <b>Total Revenues</b>                               |             | 104,891,659  | 26,251,627 | 131,143,286    |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 090

Name: SOUTHWESTERN

| Description                                       | Object Code | Fund S11            | Fund S12          | Fund S10 Total      |
|---|-------------|---------------------|-------------------|---------------------|
|   |             | Unrestricted Actual | Restricted Actual | General Fund Actual |
| <b>Other Financing Sources</b>                    | 8900        |                     |                   |                     |
| Proceeds of General Fixed Assets                  | 8910        |                     |                   | 0                   |
| Proceeds of Long-Term Debt                        | 8940        |                     |                   | 0                   |
| incoming Transfers – (8970/8981/8982/8983)        | 898#        | 206,558             | 1,154,438         | 1,360,996           |
| <b>Total Other Financing Sources</b>              | 8900        | 206,558             | 1,154,438         | 1,360,996           |
| <b>Total Revenues and Other Financing Sources</b> |             | 105,098,217         | 27,406,065        | 132,504,282         |

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 090

Name: SOUTHWESTERN

| Activity Classification                         | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total       |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-------------|
|   |               | Instructional         | Non Instructional |                                     |                          |                       |             |
| Agriculture and Natural Resources               | 0100          | 212,769               | 7,965             | 16,217                              |                          |                       | 236,971     |
| Architecture and Environmental Design           | 0200          | 319,781               | 8,125             | 34,587                              | 12,308                   |                       | 374,801     |
| Environmental Sciences and Technologies         | 0300          | 128,933               |                   |                                     |                          |                       | 128,933     |
| Biological Sciences                             | 0400          | 3,397,614             | 7,008             | 167,520                             |                          |                       | 3,572,142   |
| Business and Management                         | 0500          | 1,968,964             | 19,578            | 2,305                               |                          |                       | 1,990,847   |
| Communications                                  | 0600          | 620,237               |                   | 31,480                              |                          |                       | 651,717     |
| Computer and Information Science                | 0700          | 4,551,033             |                   | 422,473                             |                          |                       | 4,973,506   |
| Education                                       | 0800          | 3,610,880             | 139,032           | 417,252                             |                          |                       | 4,167,164   |
| Engineering and Related Industrial Technology   | 0900          | 753,209               |                   | 80,517                              | 59,619                   |                       | 893,345     |
| Fine and Applied Arts                           | 1000          | 4,339,866             | 21,352            | 214,310                             | 13,050                   |                       | 4,588,578   |
| Foreign language                                | 1100          | 1,292,993             |                   | 5,922                               |                          |                       | 1,298,915   |
| Health  | 1200          | 4,482,452             | 4,493             | 349,004                             | 246,698                  |                       | 5,082,647   |
| Consumer Education And Home Economics           | 1300          | 1,211,427             | 1,698             | 25,218                              |                          |                       | 1,238,343   |
| Law   | 1400          | 152,081               |                   | 61,736                              |                          |                       | 213,817     |
| Humanities(Letters)                             | 1500          | 6,790,193             | 22,554            | 89,605                              |                          |                       | 6,902,352   |
| Library Science                                 | 1600          |                       |                   |                                     |                          |                       | 0           |
| Mathematics                                     | 1700          | 4,830,242             | 22,482            | 20,106                              |                          |                       | 4,872,830   |
| Military Studies                                | 1800          |                       |                   |                                     |                          |                       | 0           |
| Physical Sciences                               | 1900          | 2,094,100             | 1,044             | 204,803                             |                          |                       | 2,299,947   |
| Psychology                                      | 2000          | 1,381,461             |                   | 1,553                               |                          |                       | 1,383,014   |
| Public Affairs and Services                     | 2100          | 1,223,818             | 17,973            | 208,420                             | 55,797                   |                       | 1,506,008   |
| Social Sciences                                 | 2200          | 3,222,443             | 32,312            | 1,351                               |                          |                       | 3,256,106   |
| Commercial Services                             | 3000          | 20,145                |                   |                                     |                          |                       | 20,145      |
| Interdisciplinary Studies                       | 4900          | 2,259,178             | 369,840           | 33,512                              |                          |                       | 2,662,530   |
| Instruc Staff-Retirees' Brnfts & Retire Incents | 5900          | 313,799               |                   |                                     |                          |                       | 313,799     |
| <b>Sub-Total Instructional Activites</b>        |               | 49,177,618            | 675,476           | 2,387,891                           | 387,472                  |                       | 52,628,457  |
| <b>Total Expenditures for GF Activities*</b>    |               | 50,142,692            | 59,425,810        | 18,967,929                          | 775,311                  | 2,478,122             | 131,789,864 |

\*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: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

| Activity Classification                            | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total      |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
|  |               | Instructional         | Non Instructional |                                     |                          |                       |            |
| Instructional Administration and Governance        | 6000          |                       |                   |                                     |                          |                       |            |
| Academic Administration                            | 6010          |                       | 12,416,053        | 528,789                             | 37,739                   |                       | 12,982,581 |
| Course and Curriculum Development                  | 6020          |                       | 251,893           | 6,753                               |                          |                       | 258,646    |
| Academic / Faculty Senate                          | 6030          |                       | 86,436            | 15,720                              |                          |                       | 102,156    |
| Other Instructional Administration & Governance    | 6090          |                       |                   | 47,318                              |                          |                       | 47,318     |
| <b>Total Instructional Admin. &amp; Governance</b> |               | 0                     | 12,754,382        | 598,580                             | 37,739                   | 0                     | 13,390,701 |
| Instructional Support Services                     | 6100          |                       |                   |                                     |                          |                       |            |
| Learning Center                                    | 6110          | 888,370               | 942,517           | 52,958                              | 13,731                   |                       | 1,897,576  |
| Library  | 6120          |                       | 1,455,028         | 208,271                             | 69,279                   |                       | 1,732,578  |
| Media  | 6130          |                       | 216,694           | 82,690                              |                          |                       | 299,384    |
| Museums and Galleries                              | 6140          |                       | 9,761             | 1,749                               |                          |                       | 11,510     |
| Academic Information Systems and Technology        | 6150          |                       | 426,179           | 6,635                               |                          |                       | 432,814    |
| Other Instructional Support Services               | 6190          |                       | 1,026,591         | 130,549                             |                          |                       | 1,157,140  |
| <b>Total Instructional Support Services</b>        |               | 888,370               | 4,076,770         | 482,852                             | 83,010                   | 0                     | 5,531,002  |
| Admissions and Records                             | 6200          |                       | 1,508,521         | 40,553                              |                          |                       | 1,549,074  |
| Student Counseling and Guidance                    | 6300          |                       |                   |                                     |                          |                       |            |
| Counseling and Guidance                            | 6310          |                       | 2,240,723         | 143,726                             |                          |                       | 2,384,449  |
| Matriculation and Student Assessment               | 6320          |                       | 3,416,947         | 75,651                              |                          |                       | 3,492,598  |
| Transfer Programs                                  | 6330          |                       | 175,211           | 34,767                              |                          |                       | 209,978    |
| Career Guidance                                    | 6340          |                       |                   |                                     |                          |                       | 0          |
| Other Student Counseling and Guidance              | 6390          |                       |                   | 28,180                              |                          |                       | 28,180     |
| <b>Total Student Counseling and Guidance</b>       |               | 0                     | 5,832,881         | 282,324                             | 0                        | 0                     | 6,115,205  |

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: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

| Activity Classification                           | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total      |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------|
|   |               | Instructional         | Non Instructional |                                     |                          |                       |            |
| Other Student Services                            | 6400          |                       |                   |                                     |                          |                       |            |
| Cal Work Opportunity and Responsibility to Kids * | 6410          |                       | 274,018           | 34,195                              |                          | 50,989                | 359,202    |
| Disabled Student Programs and Services (DSPS)     | 6420          |                       | 1,644,063         | 130,019                             |                          |                       | 1,774,082  |
| Extended Opportunity Programs and Services (EOPS) | 6430          |                       | 1,729,264         | 29,884                              |                          | 844,549               | 2,603,697  |
| Health Services                                   | 6440          |                       | 1,009,683         | 115,683                             |                          |                       | 1,125,366  |
| Student Personnel Administration                  | 6450          |                       | 610,278           | 12,773                              |                          |                       | 623,051    |
| Financial Aid Administration                      | 6460          |                       | 1,669,884         | 58,449                              |                          |                       | 1,728,333  |
| Job Placement Services                            | 6470          |                       | 913,164           | 73,338                              |                          |                       | 986,502    |
| Veterans Services                                 | 6480          |                       | 195,101           | 53,674                              | 6,065                    |                       | 254,840    |
| Miscellaneous Student Services                    | 6490          |                       | 1,104,554         | 248,623                             | 12,437                   | 70,796                | 1,436,410  |
| <b>Total Other Student Services</b>               |               | 0                     | 9,150,009         | 756,638                             | 18,502                   | 966,334               | 10,891,483 |
| Operation and maintenance of Plant                | 6500          |                       |                   |                                     |                          |                       |            |
| Building Maintenance and Repairs                  | 6510          |                       | 1,319,037         | 811,988                             | 28,620                   |                       | 2,159,645  |
| Custodial Services                                | 6530          |                       | 2,164,244         | 574,943                             |                          |                       | 2,739,187  |
| Grounds Maintenance and Repairs                   | 6550          |                       | 537,151           | 122,511                             | 41,073                   |                       | 700,735    |
| Utilities   | 6570          |                       |                   | 3,393,924                           |                          |                       | 3,393,924  |
| Other Operations and Maintenance of Plant         | 6590          |                       | 232,031           |                                     |                          |                       | 232,031    |
| <b>Total Operation and Maintenance of Plant</b>   | 6500          | 0                     | 4,252,463         | 4,903,366                           | 69,693                   | 0                     | 9,225,522  |
| Planning, Policymaking and Coordinations          | 6600          |                       | 3,238,338         | 1,571,065                           |                          |                       | 4,809,403  |

\* 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: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

| Activity Classification                             | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total             |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-------------------|
|   |               | Instructional         | Non Instructional |                                     |                          |                       |                   |
| General Institutional Support Services              | 6700          |                       |                   |                                     |                          |                       |                   |
| Community Relations                                 | 6710          |                       | 1,649,140         | 271,790                             |                          |                       | 1,920,930         |
| Fiscal Operations                                   | 6720          |                       | 1,518,620         | 1,041,955                           |                          |                       | 2,560,575         |
| Human Resources Management                          | 6730          |                       | 1,059,852         | 114,519                             |                          |                       | 1,174,371         |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740          |                       | 312,262           |                                     |                          |                       | 312,262           |
| Staff Development                                   | 6750          |                       | 556,141           | 181,498                             | 5,592                    |                       | 743,231           |
| Staff Diversity                                     | 6760          |                       | 129,989           | 183,075                             | 5,592                    |                       | 318,656           |
| Logistical Services                                 | 6770          |                       | 2,982,991         | 812,949                             | 87,969                   |                       | 3,883,909         |
| Management Information Systems                      | 6780          |                       | 3,207,858         | 1,943,907                           |                          |                       | 5,151,765         |
| Other General Institutional Support Services        | 6790          |                       | 809,014           | 100,794                             |                          |                       | 909,808           |
| <b>Total General Institutional Support Services</b> | <b>6700</b>   | <b>0</b>              | <b>12,225,867</b> | <b>4,650,487</b>                    | <b>99,153</b>            | <b>0</b>              | <b>16,975,507</b> |
| Community Services & Economic Development           | 6800          |                       |                   |                                     |                          |                       |                   |
| Community Recreation                                | 6810          |                       |                   |                                     |                          |                       | 0                 |
| Community Service Classes                           | 6820          | 70,685                | 134,145           | 59,783                              |                          |                       | 264,613           |
| Community Use of Facilities                         | 6830          |                       | 352,367           | 365,439                             |                          |                       | 717,806           |
| Economic Development                                | 6840          |                       | 2,586,161         | 2,519,024                           |                          |                       | 5,105,185         |
| Other Community Services & Economic Development     | 6890          |                       | 383,127           | 108,224                             |                          |                       | 491,351           |
| <b>Total Community Services</b>                     | <b>6800</b>   | <b>70,685</b>         | <b>3,455,800</b>  | <b>3,052,470</b>                    | <b>0</b>                 | <b>0</b>              | <b>6,578,955</b>  |

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

| Activity Classification              | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|--------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|                                      |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| Ancillary Services                   | 6900          |                       |                   |                                     |                          |                       |           |
| Bookstore                            | 6910          |                       |                   |                                     |                          |                       | 0         |
| Child Development Centers            | 6920          |                       | 691,008           | 77,717                              | 20,233                   |                       | 788,958   |
| Farm Operations                      | 6930          |                       |                   |                                     |                          |                       | 0         |
| Food Services                        | 6940          |                       |                   |                                     | 10,870                   |                       | 10,870    |
| Parking                              | 6950          |                       | 1,055,346         | 53,217                              | 48,639                   |                       | 1,157,202 |
| Student and Co-Curricular Activities | 6960          |                       | 480,702           | 110,769                             |                          |                       | 591,471   |
| Student Housing                      | 6970          |                       |                   |                                     |                          |                       | 0         |
| Other Ancillary Services             | 6990          |                       |                   |                                     |                          |                       | 0         |
| <b>Total Ancillary Services</b>      | 6900          | 0                     | 2,227,056         | 241,703                             | 79,742                   | 0                     | 2,548,501 |
| Auxiliary Operations                 | 7000          |                       |                   |                                     |                          |                       |           |
| Contract Education                   | 7010          | 6,019                 | 28,247            |                                     |                          |                       | 34,266    |
| Other Auxiliary Operations           | 7090          |                       |                   |                                     |                          |                       | 0         |
| <b>Total Auxiliary Operations</b>    | 7000          | 6,019                 | 28,247            | 0                                   | 0                        | 0                     | 34,266    |

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: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

| Activity Classification                              | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(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           |
| <b>Total Long-Term Debt and Other Financing</b>      | <b>7200</b>   | 0                     | 0                 | 0                                   | 0                        | 0                     | 0           |
| Transfers, Student Aid and Other Outgo               | 7300          |                       |                   |                                     |                          |                       |             |
| Transfers  | 7310          |                       |                   |                                     |                          | 1,128,751             | 1,128,751   |
| Student Aid  | 7320          |                       |                   |                                     |                          | 383,037               | 383,037     |
| Other Outgo  | 7390          |                       |                   |                                     |                          |                       | 0           |
| <b>Total Transfers, Student Aid and Other Outgo</b>  | <b>7300</b>   | 0                     | 0                 | 0                                   | 0                        | 1,511,788             | 1,511,788   |
|  |               |                       |                   |                                     |                          |                       |             |
| <b>Sub-Total Non-Instructional Activites</b>         |               | 965,074               | 58,750,334        | 16,580,038                          | 387,839                  | 2,478,122             | 79,161,407  |
|  |               |                       |                   |                                     |                          |                       |             |
| <b>Total Expenditures General Fund: activities *</b> |               | 50,142,692            | 59,425,810        | 18,967,929                          | 775,311                  | 2,478,122             | 131,789,864 |

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOUTHWESTERN

|     |   |           |     |               |
|-----|---|-----------|-----|---------------|
| I.  | 2019-2020 Appropriations Limit:   |           |     |               |
| A.  | 2018-2019 Appropriations Limit:   |           |     | \$133,529,200 |
| B.  | 2019-2020 Price Factor:   | 1.0385    |     |               |
| C.  | Population factor:  |           |     |               |
|     | 1. 2017-2018 Second Period Actual FTES  | 14,500.00 |     |               |
|     | 2. 2018-2019 Second Period Actual FTES  | 14,814.48 |     |               |
|     | 3. 2018-2019 Population change factor (C2/C1)   | 1.0217    |     |               |
| D.  | 2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)                                |           |     | \$141,679,215 |
| 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)   |           |     | \$141,679,215 |
| 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.  | 2019-2020 Appropriations Limit (D + E.3 - F.3)  |           |     | \$141,679,215 |
| II. | 2019-2020 Appropriations Subject to Limit:  |           |     |               |
| A.  | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) |           |     | 51,391,413    |
| B.  | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)                               |           |     | 194,401       |
| C.  | Local Property taxes  |           |     | 29,748,788    |
| 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                       |           |     | 1,077,259     |
| H.  | 2019-2020 Appropriations Subject to Limit   |           |     | \$80,257,343  |

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

| Description   | Object Code | Fund: 11<br>UNRESTRICTED SUBFUND |                    | Fund: 12<br>RESTRICTED SUBFUND |                   | Fund: 10<br>TOTAL  |                    |
|---|-------------|----------------------------------|--------------------|--------------------------------|-------------------|--------------------|--------------------|
|   |             | Actual                           | Budget             | Actual                         | Budget            | Actual             | Budget             |
| <b>REVENUES:</b>  |             |                                  |                    |                                |                   |                    |                    |
| Federal Revenues  | 8100        | 257,016                          | 216,600            | 4,137,363                      | 4,522,323         | 4,394,379          | 4,738,923          |
| State Revenues  | 8600        | 67,551,428                       | 67,934,448         | 18,572,191                     | 21,218,406        | 86,123,619         | 89,152,854         |
| Local Revenues  | 8800        | 37,083,215                       | 37,090,794         | 3,542,073                      | 5,135,519         | 40,625,288         | 42,226,313         |
| <b>Total Revenues</b>                                     |             | <b>104,891,659</b>               | <b>105,241,842</b> | <b>26,251,627</b>              | <b>30,876,248</b> | <b>131,143,286</b> | <b>136,118,090</b> |
| <b>EXPENDITURES:</b>                                      |             |                                  |                    |                                |                   |                    |                    |
| Academic Salaries   | 1000        | 43,861,253                       | 44,192,931         | 5,164,334                      | 5,660,977         | 49,025,587         | 49,853,908         |
| Classified Salaries                                       | 2000        | 23,612,334                       | 23,616,262         | 9,126,797                      | 8,735,728         | 32,739,131         | 32,351,990         |
| Employee Benefits   | 3000        | 23,288,739                       | 23,118,933         | 4,515,045                      | 4,535,056         | 27,803,784         | 27,653,989         |
| Supplies and Materials                                    | 4000        | 1,857,833                        | 2,006,441          | 1,952,978                      | 3,266,118         | 3,810,811          | 5,272,559          |
| Other Operating Expenses and Services                     | 5000        | 9,982,884                        | 10,071,907         | 5,174,234                      | 7,009,209         | 15,157,118         | 17,081,116         |
| Capital Outlay  | 6000        | 261,432                          | 279,216            | 513,879                        | 655,997           | 775,311            | 935,213            |
| <b>Total Expenditures</b>                                 |             | <b>102,864,475</b>               | <b>103,285,690</b> | <b>26,447,267</b>              | <b>29,863,085</b> | <b>129,311,742</b> | <b>133,148,775</b> |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | <b>2,027,184</b>                 | <b>1,956,152</b>   | <b>(195,640)</b>               | <b>1,013,163</b>  | <b>1,831,544</b>   | <b>2,969,315</b>   |
| Other Financing Sources                                   | 8900        | 206,558                          |                    | 1,154,438                      |                   | 1,360,996          | 0                  |
| Other Outgo   | 7000        | 1,244,174                        | 1,941,350          | 1,233,948                      | 1,013,163         | 2,478,122          | 2,954,513          |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | <b>989,568</b>                   | <b>14,802</b>      | <b>(275,150)</b>               | <b>0</b>          | <b>714,418</b>     | <b>14,802</b>      |
| <b>BEGINNING FUND BALANCE:</b>                            |             |                                  |                    |                                |                   |                    |                    |
| Net Beginning Balance, July 1                             | 9010        | 18,635,097                       | 19,624,665         | 1,702,282                      | 1,427,132         | 20,337,379         | 21,051,797         |
| Prior Years Adjustments                                   | 9020        |                                  |                    |                                |                   | 0                  |                    |
| Adjusted Beginning Balance                                | 9030        | 18,635,097                       |                    | 1,702,282                      |                   | 20,337,379         |                    |
| <b>Ending Fund Balance, June 30</b>                       |             | <b>19,624,665</b>                | <b>19,639,467</b>  | <b>1,427,132</b>               | <b>1,427,132</b>  | <b>21,051,797</b>  | <b>21,066,599</b>  |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

| Description  | Object Code            | Fund: 21<br>BOND INTEREST AND<br>REDEMPTION FUND |                     | Fund: 22<br>REVENUE BOND INTEREST<br>AND REDEMPTION FUND |          | Fund: 29<br>OTHER DEBT SERVICE FUND |          |
|--|------------------------|--|---------------------|--|----------|-------------------------------------|----------|
|  |                        | Actual   | Budget              | Actual   | Budget   | Actual                              | Budget   |
| <b>REVENUES:</b>                                   |                        |  |                     |  |          |                                     |          |
| Federal Revenues                                   | 8100                   |  |                     |  |          |                                     |          |
| State Revenues                                     | 8600                   | 185,799  |                     |  |          |                                     |          |
| Local Revenues                                     | 8800                   | 28,370,640                                       | 26,451,754          |  |          |                                     |          |
| <b>Total Revenues</b>                              |                        | <b>28,556,439</b>                                | <b>26,451,754</b>   | <b>0</b>   | <b>0</b> | <b>0</b>                            | <b>0</b> |
| Other Financing Sources                            | 8900                   |  |                     |  |          |                                     |          |
| Interfund Transfers In                             | 8981                   |  |                     |  |          |                                     |          |
| Other Incoming Transfers                           | 8983                   | 1,947,165  |                     |  |          |                                     |          |
| <b>Total Other Financing Sources</b>               |                        | <b>1,947,165</b>                                 | <b>0</b>            | <b>0</b>   | <b>0</b> | <b>0</b>                            | <b>0</b> |
| Other Outgo  | 7000                   |  |                     |  |          |                                     |          |
| Debt Retirement (Long Term Debt)                   | 7100                   |  |                     |  |          |                                     |          |
| Debt Reduction                                     | 7110                   | 35,672,352                                       | 34,663,045          |  |          |                                     |          |
| Debt Interest and Other Service Charges            | 7120                   |  |                     |  |          |                                     |          |
| Transfers Outgoing                                 | 7300 & 7400            |  |                     |  |          |                                     |          |
| Reserve for Contingencies                          | 7900                   |  |                     |  |          |                                     |          |
| <b>Total Other Outgo</b>                           | <b>7000</b>            | <b>35,672,352</b>                                | <b>34,663,045</b>   | <b>0</b>   | <b>0</b> | <b>0</b>                            | <b>0</b> |
| <b>Net Other Financing Sources / (Other Outgo)</b> | <b>8900 &amp; 7000</b> | <b>(33,725,187)</b>                              | <b>(34,663,045)</b> | <b>0</b>   | <b>0</b> | <b>0</b>                            | <b>0</b> |
| <b>Net Increase/Decrease in Fund Balance</b>       |                        | <b>(5,168,748)</b>                               | <b>(8,211,291)</b>  | <b>0</b>   | <b>0</b> | <b>0</b>                            | <b>0</b> |
| <b>BEGINNING FUND BALANCE:</b>                     |                        |  |                     |  |          |                                     |          |
| Net Beginning Balance, July 1                      | 9010                   | 36,033,716                                       | 30,864,968          |  | 0        |                                     | 0        |
| Prior Years Adjustments                            | 9020                   |  |                     |  |          |                                     |          |
| Adjusted Beginning Balance                         | 9030                   | 36,033,716                                       |                     | 0  |          | 0                                   |          |
| <b>Ending Fund Balance, June 30</b>                |                        | <b>30,864,968</b>                                | <b>22,653,677</b>   | <b>0</b>   | <b>0</b> | <b>0</b>                            | <b>0</b> |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

| Description   | Object Code | FUND: 34            |        | FUND 35                   |         | FUND 39                    |          |
|---|-------------|---------------------|--------|---------------------------|---------|----------------------------|----------|
|   |             | FARM OPERATION FUND |        | REVENUE BOND PROJECT FUND |         | OTHER SPECIAL REVENUE FUND |          |
|   |             | Actual              | Budget | Actual                    | Budget  | Actual                     | Budget   |
| <b>REVENUES:</b>  |             |                     |        |                           |         |                            |          |
| Federal Revenues  | 8100        |                     |        |                           |         |                            |          |
| State Revenues  | 8600        |                     |        |                           |         |                            |          |
| Local Revenues  | 8800        |                     |        | 785,788                   | 10,000  | 147,964                    | 150,000  |
| <b>Total Income</b>                                       |             | 0                   | 0      | 785,788                   | 10,000  | 147,964                    | 150,000  |
| <b>Expenditures</b>                                       |             |                     |        |                           |         |                            |          |
| Academic Salaries   | 1000        |                     |        |                           |         |                            |          |
| Classified Salaries                                       | 2000        |                     |        |                           |         |                            |          |
| Employee Benefits   | 3000        |                     |        |                           |         |                            |          |
| Supplies and Materials                                    | 4000        |                     |        |                           |         | 14,001                     |          |
| Other Operating Expenses and Services                     | 5000        |                     |        |                           |         | 141,277                    | 174,568  |
| Capital Outlay  | 6000        |                     |        |                           |         |                            |          |
| <b>Total Expenditures</b>                                 |             | 0                   | 0      | 0                         | 0       | 155,278                    | 174,568  |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 0                   | 0      | 785,788                   | 10,000  | (7,314)                    | (24,568) |
| Other Financing Sources                                   | 8900        |                     |        |                           |         |                            |          |
| Other Outgo   | 7000        |                     |        |                           |         |                            |          |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 0                   | 0      | 785,788                   | 10,000  | (7,314)                    | (24,568) |
| <b>Beginning Fund Balance:</b>                            |             |                     |        |                           |         |                            |          |
| Net Beginning Balance, July 1                             | 9010        |                     | 0      | 0                         | 785,788 | 380,036                    | 372,722  |
| Prior Years Adjustments                                   | 9020        |                     |        |                           |         |                            |          |
| Adjusted Beginning Balance                                | 9030        | 0                   |        | 0                         |         | 380,036                    |          |
| <b>Ending Fund Balance, June 30</b>                       |             | 0                   | 0      | 785,788                   | 795,788 | 372,722                    | 348,154  |

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

| Description   | Object Code | FUND: 41                     |             | FUND 42                        |               | FUND 43                      |        |
|---|-------------|------------------------------|-------------|--------------------------------|---------------|------------------------------|--------|
|   |             | CAPITAL QUTLAY PROJECTS FUND |             | REVENUE BOND CONSTRUCTION FUND |               | GENERAL OBLIGATION BOND FUND |        |
|   |             | Actual                       | Budget      | Actual                         | Budget        | Actual                       | Budget |
| <b>REVENUES:</b>  |             |                              |             |                                |               |                              |        |
| Federal Revenues  | 8100        |                              |             |                                |               |                              |        |
| State Revenues  | 8600        |                              |             |                                |               |                              |        |
| Local Revenues  | 8800        | 622,730                      | 250,000     | 3,617,508                      | 2,200,000     |                              |        |
| <b>Total Income</b>                                       |             | 622,730                      | 250,000     | 3,617,508                      | 2,200,000     | 0                            | 0      |
| <b>Expenditures</b>                                       |             |                              |             |                                |               |                              |        |
| Academic Salaries   | 1000        |                              |             |                                |               |                              |        |
| Classified Salaries                                       | 2000        |                              |             |                                | 59,506        |                              |        |
| Employee Benefits   | 3000        |                              |             |                                | 23,900        |                              |        |
| Supplies and Materials                                    | 4000        | 209,995                      |             | 2,055,992                      | 4,579,000     |                              |        |
| Other Operating Expenses and Services                     | 5000        | 1,010,747                    | 2,248,835   | 6,579,450                      | 17,554,000    |                              |        |
| Capital Outlay  | 6000        | 574,842                      |             | 12,907,780                     | 90,980,000    |                              |        |
| <b>Total Expenditures</b>                                 |             | 1,795,584                    | 2,248,835   | 21,543,222                     | 113,196,406   | 0                            | 0      |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | (1,172,854)                  | (1,998,835) | (17,925,714)                   | (110,996,406) | 0                            | 0      |
| <b>Other Financing Sources</b>                            | 8900        |                              |             |                                |               |                              |        |
| <b>Other Outgo</b>  | 7000        |                              |             |                                |               |                              |        |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | (1,172,854)                  | (1,998,835) | (17,925,714)                   | (110,996,406) | 0                            | 0      |
| <b>Beginning Fund Balance:</b>                            |             |                              |             |                                |               |                              |        |
| Net Beginning Balance, July 1                             | 9010        | 3,758,820                    | 2,585,966   | 186,085,750                    | 168,160,036   |                              | 0      |
| Prior Years Adusiments                                    | 9020        |                              |             |                                |               |                              |        |
| Adjusted Beginning Balance                                | 9030        | 3,758,820                    |             | 186,085,750                    |               | 0                            |        |
| <b>Ending Fund Balance, June 30</b>                       |             | 2,585,966                    | 587,131     | 168,160,036                    | 57,163,630    | 0                            | 0      |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

| Description                                    | Object Code | FUND: 51       |           | FUND 52        |           | FUND 53         |        |
|--|-------------|----------------|-----------|----------------|-----------|-----------------|--------|
|  |             | BOOKSTORE FUND |           | CAFETERIA FUND |           | FARM OPERATIONS |        |
|  |             | Actual         | Budget    | Actual         | Budget    | Actual          | Budget |
| <b>REVENUES:</b>                               |             |                |           |                |           |                 |        |
| Local Revenues                                 | 8800        | 2,631,883      | 3,110,277 | 1,871,257      | 1,952,307 |                 |        |
| Other Financing Sources                        | 8900        |                |           |                | 48,555    |                 |        |
| <b>Total Income</b>                            |             | 2,631,883      | 3,110,277 | 1,871,257      | 2,000,862 | 0               | 0      |
| <b>Cost of Sales</b>                           | 5890        | 1,776,906      |           |                |           |                 |        |
| <b>Gross Profit or Loss</b>                    |             | 854,977        | 3,110,277 | 1,871,257      | 2,000,862 | 0               | 0      |
| <b>Expenditures</b>                            |             |                |           |                |           |                 |        |
| Academic Salaries                              | 1000        |                |           |                |           |                 |        |
| Classified Salaries                            | 2000        | 523,359        | 545,709   | 794,472        | 639,276   |                 |        |
| Employee Benefits                              | 3000        | 166,161        | 153,893   | 230,639        | 228,792   |                 |        |
| Supplies and Materials                         | 4000        | 1,797,670      | 2,239,507 | 1,092,129      | 1,031,419 |                 |        |
| Other Operating Expenses and Services          | 5000        | 129,423        | 148,700   | 182,857        | 184,345   |                 |        |
| Capital Outlay                                 | 6000        |                |           |                |           |                 |        |
| <b>Total Expenditures</b>                      |             | 2,616,613      | 3,087,809 | 2,300,097      | 2,083,832 | 0               | 0      |
| <b>Net Profit or Loss</b>                      |             | (1,761,636)    | 22,468    | (428,840)      | (82,970)  | 0               | 0      |
| <b>Other Outgo</b>                             | 7000        |                |           | 51,283         | 36,000    |                 |        |
| <b>Net Increase/(Decrease) in Fund Balance</b> |             | (1,761,636)    | 22,468    | (480,123)      | (118,970) | 0               | 0      |
| <b>Beginning Fund Balance:</b>                 |             |                |           |                |           |                 |        |
| Net Beginning Balance, July 1                  | 9010        | 2,401,987      | 640,351   | 861,596        | 381,473   |                 | 0      |
| Prior Years Adjustments                        | 9020        |                |           |                |           |                 |        |
| Adjusted Beginning Balance                     | 9030        | 2,401,987      |           | 861,596        |           | 0               |        |
| <b>Ending Fund Balance, June 30</b>            |             | 640,351        | 662,819   | 381,473        | 262,503   | 0               | 0      |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

| Description                                    | Object Code | FUND: 61            |           | FUND 69                      |        |  |  |
|--|-------------|---------------------|-----------|------------------------------|--------|--|--|
|  |             | SELF-INSURANCE FUND |           | OTHER INTERNAL SERVICES FUND |        |  |  |
|  |             | Actual              | Budget    | Actual                       | Budget |  |  |
| <b>REVENUES:</b>                               |             |                     |           |                              |        |  |  |
| Local Revenues                                 | 8800        | 24,479              | 14,446    |                              |        |  |  |
| Other Financing Sources                        | 8900        |                     |           |                              |        |  |  |
| <b>Total Income</b>                            |             | 24,479              | 14,446    | 0                            | 0      |  |  |
| <b>Expenditures</b>                            |             |                     |           |                              |        |  |  |
| Academic Salaries                              | 1000        |                     |           |                              |        |  |  |
| Classified Salaries                            | 2000        |                     |           |                              |        |  |  |
| Employee Benefits                              | 3000        |                     |           |                              |        |  |  |
| Supplies and Materials                         | 4000        |                     |           |                              |        |  |  |
| Other Operating Expenses and Services          | 5000        |                     | 533,333   |                              |        |  |  |
| Capital Outlay                                 | 6000        |                     |           |                              |        |  |  |
| <b>Total Expenditures</b>                      |             | 0                   | 533,333   | 0                            | 0      |  |  |
| <b>Net Profit or Loss</b>                      |             | 24,479              | (518,887) | 0                            | 0      |  |  |
| <b>Other Outgo</b>                             | 7000        |                     |           |                              |        |  |  |
| <b>Net Increase/(Decrease) in Fund Balance</b> |             | 24,479              | (518,887) | 0                            | 0      |  |  |
| <b>Begining Fund Balance:</b>                  |             |                     |           |                              |        |  |  |
| Net Beginning Balance, July 1                  | 9010        | 903,896             | 928,375   |                              | 0      |  |  |
| Prior Years Adjutments                         | 9020        |                     |           |                              |        |  |  |
| Adjusted Beginning Balance                     | 9030        | 903,896             |           | 0                            |        |  |  |
| <b>Ending Fund Balance, June 30</b>            |             | 928,375             | 409,488   | 0                            | 0      |  |  |

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

| Description   | Object Code | FUND: 71                       |          | FUND 72                       |        | FUND 73                    |        |
|---|-------------|--------------------------------|----------|-------------------------------|--------|----------------------------|--------|
|   |             | ASSOCIATED STUDENTS TRUST FUND |          | REPRESENTATION FEE TRUST FUND |        | BODY CENTER FEE TRUST FUND |        |
|   |             | Actual                         | Budget   | Actual                        | Budget | Actual                     | Budget |
| <b>REVENUES:</b>  |             |                                |          |                               |        |                            |        |
| Federal Revenues  | 8100        |                                |          |                               |        |                            |        |
| State Revenues  | 8600        |                                |          |                               |        |                            |        |
| Local Revenues  | 8800        | 290,307                        | 450,000  |                               |        |                            |        |
| <b>Total Income</b>                                       |             | 290,307                        | 450,000  | 0                             | 0      | 0                          | 0      |
| <b>Expenditures</b>                                       |             |                                |          |                               |        |                            |        |
| Academic Salaries   | 1000        |                                |          |                               |        |                            |        |
| Classified Salaries                                       | 2000        | 92,842                         | 100,000  |                               |        |                            |        |
| Employee Benefits   | 3000        | 2,044                          | 2,000    |                               |        |                            |        |
| Supplies and Materials                                    | 4000        | 106,397                        | 260,000  |                               |        |                            |        |
| Other Operating Expenses and Services                     | 5000        | 189,320                        | 118,000  |                               |        |                            |        |
| Capital Outlay  | 6000        |                                |          |                               |        |                            |        |
| <b>Total Expenditures</b>                                 |             | 390,603                        | 480,000  | 0                             | 0      | 0                          | 0      |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | (100,296)                      | (30,000) | 0                             | 0      | 0                          | 0      |
| <b>Other Financing Sources</b>                            | 8900        |                                | 30,000   |                               |        |                            |        |
| <b>Other Outgo</b>  | 7000        |                                |          |                               |        |                            |        |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | (100,296)                      | 0        | 0                             | 0      | 0                          | 0      |
| <b>Begining Fund Balance:</b>                             |             |                                |          |                               |        |                            |        |
| Net Beginning Balance, July 1                             | 9010        | 662,029                        | 561,733  |                               | 0      |                            | 0      |
| Prior Years Adusjments                                    | 9020        |                                |          |                               |        |                            |        |
| Adjusted Beginning Balance                                | 9030        | 662,029                        |          | 0                             |        | 0                          |        |
| <b>Ending Fund Balance, June 30</b>                       |             | 561,733                        | 561,733  | 0                             | 0      | 0                          | 0      |

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

| Description   | Object Code | FUND: 74                 |            | FUND 75                       |        | FUND 76               |        |
|---|-------------|--------------------------|------------|-------------------------------|--------|-----------------------|--------|
|   |             | FINANCIAL AID TRUST FUND |            | SCHOLARSHIP & LOAN TRUST FUND |        | INVESTMENT TRUST FUND |        |
|   |             | Actual                   | Budget     | Actual                        | Budget | Actual                | Budget |
| <b>REVENUES:</b>  |             |                          |            |                               |        |                       |        |
| Federal Revenues  | 8100        | 26,239,687               | 27,000,000 |                               |        |                       |        |
| State Revenues  | 8600        | 5,981,618                | 6,000,000  |                               |        |                       |        |
| Local Revenues  | 8800        | 180                      |            |                               |        |                       |        |
| <b>Total Income</b>                                       |             | 32,221,485               | 33,000,000 | 0                             | 0      | 0                     | 0      |
| <b>Expenditures</b>                                       |             |                          |            |                               |        |                       |        |
| Academic Salaries   | 1000        |                          |            |                               |        |                       |        |
| Classified Salaries                                       | 2000        |                          |            |                               |        |                       |        |
| Employee Benefits   | 3000        |                          |            |                               |        |                       |        |
| Supplies and Materials                                    | 4000        |                          |            |                               |        |                       |        |
| Other Operating Expenses and Services                     | 5000        |                          |            |                               |        |                       |        |
| Capital Outlay  | 6000        |                          |            |                               |        |                       |        |
| <b>Total Expenditures</b>                                 |             | 0                        | 0          | 0                             | 0      | 0                     | 0      |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 32,221,485               | 33,000,000 | 0                             | 0      | 0                     | 0      |
| <b>Other Financing Sources</b>                            | 8900        |                          |            |                               |        |                       |        |
| <b>Other Outgo</b>  | 7000        | 31,773,566               | 33,000,000 |                               |        |                       |        |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 447,919                  | 0          | 0                             | 0      | 0                     | 0      |
| <b>Beginning Fund Balance:</b>                            |             |                          |            |                               |        |                       |        |
| Net Beginning Balance, July 1                             | 9010        | 251,612                  | 699,531    |                               | 0      |                       | 0      |
| Prior Years Adjustments                                   | 9020        |                          |            |                               |        |                       |        |
| Adjusted Beginning Balance                                | 9030        | 251,612                  |            | 0                             |        | 0                     |        |
| <b>Ending Fund Balance, June 30</b>                       |             | 699,531                  | 699,531    | 0                             | 0      | 0                     | 0      |

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

| Description   | Object Code | FUND: 77                         |        | FUND 79           |        |
|---|-------------|----------------------------------|--------|-------------------|--------|
|   |             | DEFERRED COMPENSATION TRUST FUND |        | OTHER TRUST FUNDS |        |
|   |             | Actual                           | Budget | Actual            | Budget |
| <b>REVENUES:</b>  |             |                                  |        |                   |        |
| Federal Revenues  | 8100        |                                  |        |                   |        |
| State Revenues  | 8600        |                                  |        |                   |        |
| Local Revenues  | 8800        |                                  |        | 14,365            | 6,000  |
| <b>Total Income</b>                                       |             | 0                                | 0      | 14,365            | 6,000  |
| <b>Expenditures</b>                                       |             |                                  |        |                   |        |
| Academic Salaries   | 1000        |                                  |        |                   |        |
| Classified Salaries                                       | 2000        |                                  |        |                   |        |
| Employee Benefits   | 3000        |                                  |        |                   |        |
| Supplies and Materials                                    | 4000        |                                  |        | 5,693             | 6,000  |
| Other Operating Expenses and Services                     | 5000        |                                  |        |                   |        |
| Capital Outlay  | 6000        |                                  |        |                   |        |
| <b>Total Expenditures</b>                                 |             | 0                                | 0      | 5,693             | 6,000  |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 0                                | 0      | 8,672             | 0      |
| <b>Other Financing Sources</b>                            | 8900        |                                  |        |                   |        |
| <b>Other Outgo</b>  | 7000        |                                  |        |                   |        |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 0                                | 0      | 8,672             | 0      |
| <b>Beginning Fund Balance:</b>                            |             |                                  |        |                   |        |
| Net Beginning Balance, July 1                             | 9010        |                                  | 0      | 24,011            | 32,683 |
| Prior Years Adjustments                                   | 9020        |                                  |        |                   |        |
| Adjusted Beginning Balance                                | 9030        | 0                                |        | 24,011            |        |
| <b>Ending Fund Balance, June 30</b>                       |             | 0                                | 0      | 32,683            | 32,683 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 090

Name: SOUTHWESTERN

| Fund Number In | Fund Name                      | Fund Number Out | Fund Name            | Amount Transferred |
|----------------|--------------------------------|-----------------|----------------------|--------------------|
| 12             | RESTRICTED SUBFUND             | 11              | UNRESTRICTED SUBFUND | 922,192            |
| 71             | ASSOCIATED STUDENTS TRUST FUND | 52              | CAFETERIA FUND       | 30,000             |

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

| Activity Classification               | Activity Code | Unrestricted                                  |   |   | Restricted Prop 20    |  |           |
|---------------------------------------|---------------|---|---|---|-----------------------|--|-----------|
| Lottery Adjustments and Proceeds:     |               |   |   |   |                       |  |           |
| Net Beginning Balance, July 1         | 9010          |   |   |   |                       | 628,840                                      |           |
| Adjustments                           | 9020          |   |   |   |                       |  |           |
| Adjusted Beginning Balance            | 9030          |   | 0                                       |   |                       | 628,840                                      |           |
| Actual Fiscal Year Data               |               |   |   |   |                       |  |           |
| State Lottery Proceeds:               | 8681          |   | 1,957,659                               |   |                       | 778,599                                      |           |
|                                       |               | Instructional & Institutional<br>Unrestricted |   |   |                       | Instructional<br>Materials<br>Proposition 20 | Total     |
|                                       |               | Instructional<br>Activities<br>(AC 0100-5900) | Support<br>Activities<br>(AC 6000-6700) | Support<br>Activities<br>(AC 6800-7390) | Total<br>Unrestricted | Instructional<br>(AC 0100-4900)              |           |
| <b>Expenditures</b>                   |               |   |   |   |                       |  |           |
| Academic Salaries                     | 1000          |   |   |   | 0                     |  | 0         |
| Classified Salaries                   | 2000          |   |   |   | 0                     |  | 0         |
| Employee Benefits                     | 3000          |   |   |   | 0                     |  | 0         |
| <b>Supplies &amp; Materials</b>       | 4000          |   |   |   |                       |  |           |
| Software                              | 4100          |   |   |   | 0                     |  | 0         |
| Books, Magazines, & Periodicals       | 4200          |   |   |   | 0                     |  | 0         |
| Instructional Supplies & Materials    | 4300          |   |   |   | 0                     | 649,286                                      | 649,286   |
| Noninstructional Supplies & Mtrls     | 4400          |   |   |   | 0                     |  | 0         |
| <b>Total Supplies and Materials</b>   |               | 0   | 0                                       | 0                                       | 0                     | 649,286                                      | 649,286   |
| Other Operating Expenses and Services | 5000          |   | 1,957,659                               |   | 1,957,659             |  | 1,957,659 |
| Capital Outlay                        | 6000          |   |   |   |                       |  |           |
| Library Books                         | 6300          |   |   |   | 0                     |  | 0         |
| Equipment                             | 6400          |   |   |   |                       |  |           |
| Equipment - Additional                | 6410          |   |   |   | 0                     |  | 0         |
| Equipment - Replacement               | 6420          |   |   |   | 0                     |  | 0         |
| <b>Total Capital Outlay</b>           |               | 0   | 0                                       | 0                                       | 0                     |  | 0         |
| Other Outgo                           | 7000          |   |   |   | 0                     |  | 0         |
| <b>Total Expenditures</b>             |               | 0   | 1,957,659                               | 0                                       | 1,957,659             | 649,286                                      | 2,606,945 |
| <b>Ending Balance</b>                 |               |   |   |   | 0                     | 758,153                                      | 758,153   |

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

| Activity Classification               | Activity Code | Unrestricted                               |                                   |                                   | Restricted Prop 20 |   | Total     |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|---|-----------|
|                                       |               | Instructional & Institutional Unrestricted | Support Activities (AC 6000-6700) | Support Activities (AC 6800-7390) | Total Unrestricted | Instructional Materials Proposition 20 Instructional (AC 0100-4900) |           |
| Lottery Adjustments and Proceeds:     |               |  |                                   |                                   |                    |   |           |
| Net Beginning Balance, July 1         | 9010          |  |                                   |                                   |                    | 758,153   |           |
| Adjustments                           | 9020          |  |                                   |                                   |                    |   |           |
| Adjusted Beginning Balance            | 9030          |  | 0                                 |                                   |                    | 758,153   |           |
| Budget Fiscal Year Data               |               |  |                                   |                                   |                    |   |           |
| State Lottery Proceeds:               | 8681          |  | 2,189,500                         |                                   |                    | 768,500   |           |
| <b>Expenditures</b>                   |               |  |                                   |                                   |                    |   |           |
| Academic Salaries                     | 1000          |  |                                   |                                   | 0                  |   | 0         |
| Classified Salaries                   | 2000          |  |                                   |                                   | 0                  |   | 0         |
| Employee Benefits                     | 3000          |  |                                   |                                   | 0                  |   | 0         |
| <b>Supplies &amp; Materials</b>       | 4000          |  |                                   |                                   |                    |   |           |
| Software                              | 4100          |  |                                   |                                   | 0                  |   | 0         |
| Books, Magazines, & Periodicals       | 4200          |  |                                   |                                   | 0                  |   | 0         |
| Instructional Supplies & Materials    | 4300          |  |                                   |                                   | 0                  | 768,500   | 768,500   |
| Noninstructional Supplies & Mtrls     | 4400          |  |                                   |                                   | 0                  |   | 0         |
| <b>Total Supplies and Materials</b>   |               | 0  | 0                                 | 0                                 | 0                  | 768,500   | 768,500   |
| Other Operating Expenses and Services | 5000          |  | 2,189,500                         |                                   |                    | 2,189,500   | 2,189,500 |
| Capital Outlay                        | 6000          |  |                                   |                                   |                    |   |           |
| Library Books                         | 6300          |  |                                   |                                   | 0                  |   | 0         |
| Equipment                             | 6400          |  |                                   |                                   |                    |   |           |
| Equipment - Additional                | 6410          |  |                                   |                                   | 0                  |   | 0         |
| Equipment - Replacement               | 6420          |  |                                   |                                   | 0                  |   | 0         |
| <b>Total Capital Outlay</b>           |               | 0  | 0                                 | 0                                 | 0                  |   | 0         |
| Other Outgo                           | 7000          |  |                                   |                                   | 0                  |   | 0         |
| <b>Total Expenditures</b>             |               | 0  | 2,189,500                         | 0                                 | 2,189,500          | 768,500   | 2,958,000 |
| <b>Ending Balance</b>                 |               |  |                                   |                                   | 0                  | 758,153   |           |

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 090

Name: SOUTHWESTERN

|             |            |
|-------------|------------|
| EPA Revenue | 13,909,859 |
|-------------|------------|

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

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

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

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