

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

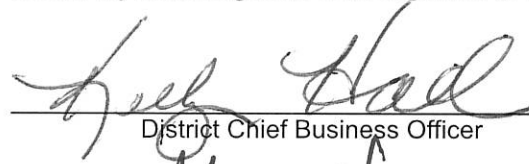
(Financial Report for Fiscal Year 2020-2021)

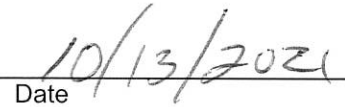
(Budget Report for Fiscal Year 2021-2022)

District: SOUTHWESTERN

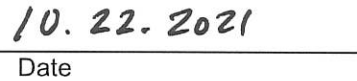
District Code: 090

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:

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		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	Total
Instructional Salaries					
Contract or Regular	1100	17,458,312	17,458,312		17,458,312
Other	1300	16,822,651	16,822,651		16,822,651
Total Instructional Salaries		34,280,963	34,280,963	0	34,280,963
Non-Instructional Salaries					
Contract or Regular	1200		10,719,104	1,447,252	12,166,356
Other	1400		628,288		628,288
Total Non-Instructional Salaries		0	11,347,392	1,447,252	12,794,644
Total Academic Salaries		34,280,963	45,628,355	1,447,252	47,075,607
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		17,549,676	1,447,252	18,996,928
Other	2300		877,333	20,304	897,637
Total Non-Instructional Salaries		0	18,427,009	1,467,556	19,894,565
Instructional Aides					
Regular Status	2200	2,326,917	2,326,917		2,326,917
Other	2400	376,084	376,084	234,159	610,243
Total Instructional Aides		2,703,001	2,703,001	234,159	2,937,160
Total Classified Salaries		2,703,001	21,130,010	1,701,715	22,831,725
Employee Benefits	3000	15,182,100	30,065,443	925,466	30,990,909
Supplies and Materials	4000		1,598,964	77,405	1,676,369
Other Operating Expenses	5000	723,367	8,216,808	25,708	8,242,516
Equipment Replacement	6420		112,302	125,044	237,346
Total Expenditures Prior to Exclusions		52,889,431	106,751,882	4,302,590	111,054,472

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	2,072,052	2,072,052		2,072,052
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,690,565		2,690,565
Objects to Exclude	Object Code				
Rents and Leases	5060				0
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		57,743		57,743
Equipment	6400				
Equipment - Additional	6410		54,559		54,559
Equipment - Replacement	6420				0
Total Equipment		0	54,559	0	54,559
Total Capital Outlay		0	112,302	0	112,302
Other Outgo	7000		1,063,530	177,180	1,240,710
Total Exclusions		2,072,052	5,938,449	177,180	6,115,629
Total for ECS 84362, 50% Law		50,817,379	100,813,433	4,125,410	104,938,843
Percent of CEE (Instructional Salary Cost / Total CEE)		50.41%	100.00%		
50% of Current Expense of Education			50,406,716		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		50,817,379	100,813,433	4,125,410	104,938,843
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		52,889,431	106,751,882	4,302,590	111,054,472
Capital Expenditures	6000	18,195	99,452	12,850	112,302
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		52,907,626	106,851,334	4,315,440	111,166,774

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	126,794	7,549,700	7,676,494
In County Treasury	9112	23,362,309		23,362,309
Cash With Fiscal Agents	9113	97,609		97,609
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	15,401,617	16,591,205	31,992,822
Due from Other Funds	9140	9,722,035	150,494	9,872,529
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	51,726		51,726
Prepaid Items	9220	10,968		10,968
TOTAL ASSETS		48,823,058	24,291,399	73,114,457
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,828,953	824,777	14,653,730
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540		10,186,375	10,186,375
Temporary Loans	9550	14,500,000		14,500,000
Current Portion of Long-Term Debt	9560	253,181		253,181
Deferred Revenues	9570	2,757,752	12,712,125	15,469,877
TOTAL LIABILITIES		31,339,886	23,723,277	55,063,163

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		568,121	568,121
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	568,121	568,121
Uncommitted Fund Balance	9790	17,483,173		17,483,173
TOTAL FUND EQUITY		17,483,173	568,121	18,051,294
TOTAL LIABILITIES AND FUND EQUITY		48,823,059	24,291,398	73,114,457

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	25,040,572		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		25,040,572	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 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, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	25,040,572		
Total Fund Balance		25,040,572	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		25,040,572	0	0
TOTAL LIABILITIES AND FUND EQUITY		25,040,572	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, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112					25,108,884	276,163
Cash With Fiscal Agents	9113					104,850	569
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130					43,441	236
Due from Other Funds	9140						125,475
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	25,257,175	402,443
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540					3,208	
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	3,208	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, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	25,253,967	402,444
TOTAL FUND EQUITY		0	0	0	0	25,253,967	402,444
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	25,257,175	402,444

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	2,716,297	101,839,222	
Cash With Fiscal Agents	9113	11,343	425,260	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	4,743		
Due from Other Funds	9140	630,917		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,363,300	102,264,482	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,708	3,682,700	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		116,625	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		12,708	3,799,325	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	3,350,593		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		3,350,593	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790		98,465,157	
TOTAL FUND EQUITY		3,350,593	98,465,157	0
TOTAL LIABILITIES AND FUND EQUITY		3,363,301	102,264,482	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	1,043,944	532,627		227,965
In County Treasury	9112				5,124
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	15,618	8,015		
Investments (at cost)	9120				
Accounts Receivable	9130	336,600			
Due from Other Funds	9140	46,371	8,946		520,249
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,502,120			
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		2,944,653	549,588	0	753,338

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	78,786	1,163		
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	242,932			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		321,718	1,163	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	321,718	1,163	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	2,622,935	548,424		753,337
Total Reserved Fund Balance		2,622,935	548,424	0	753,337
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,622,935	548,424	0	753,337
TOTAL LIABILITIES AND FUND EQUITY		2,944,653	549,587	0	753,337

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	591,197	
Cash With Fiscal Agents	9113	2,469	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,023	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		594,689	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	594,688	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		594,688	0
TOTAL LIABILITIES AND FUND EQUITY		594,688	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	639,341			1,763,096				1,092,110
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,450
Investments (at cost)	9120								
Accounts Receivable	9130	5,089							
Due from Other Funds	9140				49,013				62
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		644,430	0	0	1,812,109	0	0	0	1,094,622

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	144,240			383				1,054,918
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				23,700				7,572
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		144,240	0	0	24,083	0	0	0	1,062,490
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	144,240	0	0	24,083	0	0	0	1,062,490

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				1,788,026				
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	1,788,026	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	500,191							
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		500,191	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								32,132
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		500,191	0	0	1,788,026	0	0	0	32,132
TOTAL LIABILITIES AND FUND EQUITY		644,431	0	0	1,812,109	0	0	0	1,094,622

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		160,152	160,152
Student Financial Aid	8150	83,480		83,480
Veterans Education	8160	25,000		25,000
Vocational and Technical Education Act (VATEA)	8170		1,227,181	1,227,181
Other Federal Revenues	8190		16,495,498	16,495,498
Total Federal Revenues	8100	108,480	17,882,831	17,991,311
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	42,968,306		42,968,306
Other General Apportionment	8613	830,567		830,567
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,649,849	2,649,849
Disabled Students Programs and Services(DSPS)	8623		1,709,410	1,709,410
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		9,399,995	9,399,995

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	20,134,194		20,134,194
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	174,014		174,014
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,755,688		2,755,688
State Mandated Costs	8685	428,015		428,015
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	4,347,597	7,482,249	11,829,846
Total State Revenues	8600	71,638,381	21,241,503	92,879,884

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	29,049,698		29,049,698
Tax Allocation, Supplemental Roll	8812	643,609		643,609
Tax Allocation, Unsecured Roll	8813	904,369		904,369
Prior Years Taxes	8816	2,010		2,010
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	2,078,863		2,078,863
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		56,978	56,978
Sales and Commissions	8840	1,297	290	1,587
Rentals and Leases	8850			0
Interest and Investment Income	8860	348,963		348,963
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	4,839,754		4,839,754
Enrollment Contra Revenue for Uncollectible Receivables	8874.1		57,794	57,794
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		792,747	792,747
Instructional Materials Fees and Sales of Materials	8877	84,291		84,291
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	1,175,249		1,175,249
Parking Services and Public Transportation	8881		4,427	4,427
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	353,894	826,519	1,180,413
Total Local Revenues	8800	39,481,997	1,738,755	41,220,752
Total Revenues		111,228,858	40,863,089	152,091,947

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940	219,965		219,965
Incoming Transfers -- (8970/8981/8982/8983)	898#	153,077	2,046,577	2,199,654
Total Other Financing Sources	8900	373,042	2,046,577	2,419,619
Total Revenues and Other Financing Sources		111,601,900	42,909,666	154,511,566

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	318,822	3,983	26,187	11,590		360,582
Architecture and Environmental Design	0200	369,653		75,534			445,187
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,730,764		32,509			3,763,273
Business and Management	0500	2,071,830		631			2,072,461
Communications	0600	693,751		5,619			699,370
Computer and Information Science	0700	6,421,050		1,378,611			7,799,661
Education	0800	3,048,765		177,075			3,225,840
Engineering and Related Industrial Technology	0900	775,929		68,817	39,812		884,558
Fine and Applied Arts	1000	4,022,922		169,720	18,195		4,210,837
Foreign language	1100	1,403,943					1,403,943
Health	1200	5,511,649		250,103	27,188		5,788,940
Consumer Education And Home Economics	1300	1,200,694		60,782			1,261,476
Law	1400	185,236		14,147			199,383
Humanities(Letters)	1500	6,626,248		32,630			6,658,878
Library Science	1600						0
Mathematics	1700	4,474,855					4,474,855
Military Studies	1800						0
Physical Sciences	1900	2,276,192		48,031			2,324,223
Psychology	2000	1,573,607		108			1,573,715
Public Affairs and Services	2100	1,324,021		292,517	194,821		1,811,359
Social Sciences	2200	3,480,122		2,106			3,482,228
Commercial Services	3000	138,181		9,907	30,573		178,661
Interdisciplinary Studies	4900	1,953,702		1,632			1,955,334
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,072,052					2,072,052
Sub-Total Instructional Activites		53,673,988	3,983	2,646,666	322,179		56,646,816
Total Expenditures for GF Activities*		54,103,291	68,671,142	20,532,684	572,276	10,252,860	154,132,253

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		13,923,443	1,035,530			14,958,973
Course and Curriculum Development	6020		145,230	167			145,397
Academic / Faculty Senate	6030		114,778	9,979			124,757
Other Instructional Administration & Governance	6090			108,949			108,949
Total Instructional Admin. & Governance		0	14,183,451	1,154,625	0	0	15,338,076
Instructional Support Services	6100						
Learning Center	6110	429,303	1,384,994	142,027	82,581		2,038,905
Library	6120		1,226,086	474,999	57,743		1,758,828
Media	6130		221,676	13,696			235,372
Museums and Galleries	6140		348	1,997			2,345
Academic Information Systems and Technology	6150		417,603	4,217			421,820
Other Instructional Support Services	6190		1,205,574	42,766			1,248,340
Total Instructional Support Services		429,303	4,456,281	679,702	140,324	0	5,705,610
Admissions and Records	6200						0
Student Counseling and Guidance	6300						
Counseling and Guidance	6310			34,821			34,821
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	0	34,821	0	0	34,821

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410			2,052			2,052
Disabled Student Programs and Services (DSPS)	6420						0
Extended Opportunity Programs and Services (EOPS)	6430		1,352,523	5,109			1,357,632
Health Services	6440		2,604,693	33,738			2,638,431
Student Personnel Administration	6450		119,071				119,071
Financial Aid Administration	6460		1,766,842	66,994			1,833,836
Job Placement Services	6470		2,675,894	170,872			2,846,766
Veterans Services	6480		500,277	28,409			528,686
Miscellaneous Student Services	6490		5,311,863	138,369		771,876	6,222,108
Total Other Student Services		0	14,331,163	445,543	0	771,876	15,548,582
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		399,529	5,946			405,475
Custodial Services	6530		94,022	3,438			97,460
Grounds Maintenance and Repairs	6550		622,682	14,510			637,192
Utilities	6570						0
Other Operations and Maintenance of Plant	6590		49,109				49,109
Total Operation and Maintenance of Plant	6500	0	1,165,342	23,894	0	0	1,189,236
Planning, Policymaking and Coordinations	6600		1,384,876	104,116			1,488,992

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		290,834	177,022			467,856
Fiscal Operations	6720		7,929,732	4,040,437	23,514		11,993,683
Human Resources Management	6730		442,297	506,806			949,103
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,690,584				2,690,584
Staff Development	6750		528,945	268,171			797,116
Staff Diversity	6760		2,192,683	81,527			2,274,210
Logistical Services	6770		946,831				946,831
Management Information Systems	6780		1,160,125	995,069			2,155,194
Other General Institutional Support Services	6790		1,529,875				1,529,875
Total General Institutional Support Services	6700	0	17,711,906	6,069,032	23,514	0	23,804,452
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		839,216	601,673			1,440,889
Community Use of Facilities	6830		1,383,507	(102,782)			1,280,725
Economic Development	6840		7,681,549	3,502,512	12,850		11,196,911
Other Community Services & Economic Development	6890		6,729				6,729
Total Community Services	6800	0	9,911,001	4,001,403	12,850	0	13,925,254

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910		267,045				267,045
Child Development Centers	6920		986,113	25,657			1,011,770
Farm Operations	6930						0
Food Services	6940		479,698	57,745			537,443
Parking	6950		1,173,977	148,354	73,409		1,395,740
Student and Co-Curricular Activities	6960		1,412,584	2,697,152			4,109,736
Student Housing	6970						0
Other Ancillary Services	6990		1,203,722	2,442,089			3,645,811
Total Ancillary Services	6900	0	5,523,139	5,370,997	73,409	0	10,967,545
Auxiliary Operations	7000						
Contract Education	7010			1,885			1,885
Other Auxiliary Operations	7090					500,000	500,000
Total Auxiliary Operations	7000	0	0	1,885	0	500,000	501,885

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,007,432	5,007,432
Student Aid	7320					3,973,552	3,973,552
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,980,984	8,980,984
Sub-Total Non-Instructional Activites		429,303	68,667,159	17,886,018	250,097	10,252,860	97,485,437
Total Expenditures General Fund: activities *		54,103,291	68,671,142	20,532,684	572,276	10,252,860	154,132,253

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOUTHWESTERN

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$146,317,209
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	14,873.32		
	2. 2020-2021 Second Period Actual FTES	12,477.23		
	3. 2020-2021 Population change factor (C2/C1)	0.8389		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$129,778,824
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)			\$129,778,824
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$129,778,824
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			0
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			0
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$0

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	108,480	106,600	17,882,831	35,724,341	17,991,311	35,830,941
State Revenues	8600	71,638,381	73,898,296	21,241,503	28,655,210	92,879,884	102,553,506
Local Revenues	8800	39,481,997	45,416,684	1,738,755	5,261,867	41,220,752	50,678,551
Total Revenues		111,228,858	119,421,580	40,863,089	69,641,418	152,091,947	189,062,998
EXPENDITURES:							
Academic Salaries	1000	45,662,530	45,459,415	6,272,291	6,091,054	51,934,821	51,550,469
Classified Salaries	2000	22,913,887	25,334,792	11,188,206	9,555,011	34,102,093	34,889,803
Employee Benefits	3000	31,022,454	27,110,141	5,715,065	4,867,451	36,737,519	31,977,592
Supplies and Materials	4000	1,676,370	2,131,738	2,285,896	12,431,294	3,962,266	14,563,032
Other Operating Expenses and Services	5000	8,336,005	11,112,452	8,234,413	29,389,658	16,570,418	40,502,110
Capital Outlay	6000	112,302	140,520	459,974	107,300	572,276	247,820
Total Expenditures		109,723,548	111,289,058	34,155,845	62,441,768	143,879,393	173,730,826
Excess /(Deficiency) of Revenues over Expenditures		1,505,310	8,132,522	6,707,244	7,199,650	8,212,554	15,332,172
Other Financing Sources	8900	373,042		2,046,577		2,419,619	0
Other Outgo	7000	1,240,710	3,137,051	9,012,150	7,199,650	10,252,860	10,336,701
Net Increase/(Decrease) in Fund Balance		637,642	4,995,471	(258,329)	0	379,313	4,995,471
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,845,531	17,483,173	826,450	568,121	17,671,981	18,051,294
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	16,845,531		826,450		17,671,981	
Ending Fund Balance, June 30		17,483,173	22,478,644	568,121	568,121	18,051,294	23,046,765

For Actual Year: 2020-2021

Budget Year: 2021-2022

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	112,197					
Local Revenues	8800	20,161,324	31,036,153				
Total Revenues		20,273,521	31,036,153	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	12,405,449					
Total Other Financing Sources		12,405,449	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	34,332,650	23,412,945				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	34,332,650	23,412,945	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(21,927,201)	(23,412,945)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,653,680)	7,623,208	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,694,252	25,040,572		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	26,694,252		0		0	
Ending Fund Balance, June 30		25,040,572	32,663,780	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			312,627	225,000	1,581	163,572
Total Income		0	0	312,627	225,000	1,581	163,572
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			(1,582)	35,000		
Employee Benefits	3000			(169)	11,000		
Supplies and Materials	4000			8			1,000
Other Operating Expenses and Services	5000				250,000		162,572
Capital Outlay	6000			(1,757)	10,000,000		
Total Expenditures		0	0	(3,500)	10,296,000	0	163,572
Excess /(Deficiency) of Revenues over Expenditures		0	0	316,127	(10,071,000)	1,581	0
Other Financing Sources	8900			24,912,972	25,000,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	25,229,099	14,929,000	1,581	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	24,868	25,253,967	400,863	402,444
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		24,868		400,863	
Ending Fund Balance, June 30		0	0	25,253,967	40,182,967	402,444	402,444

For Actual Year: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	290,477	411,000	1,099,568	2,200,000		
Total Income		290,477	411,000	1,099,568	2,200,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			258,616	85,000		
Employee Benefits	3000			99,364	24,300		
Supplies and Materials	4000	8,850		1,580,903	3,550,000		
Other Operating Expenses and Services	5000	57,362	1,284,436	12,764,404	32,456,000		
Capital Outlay	6000			38,914,226	80,000,000		
Total Expenditures		66,212	1,284,436	53,617,513	116,115,300	0	0
Excess /(Deficiency) of Revenues over Expenditures		224,265	(873,436)	(52,517,945)	(113,915,300)	0	0
Other Financing Sources	8900			75,790,200			
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		224,265	(873,436)	23,272,255	(113,915,300)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,126,328	3,350,593	75,192,902	98,465,157		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	3,126,328		75,192,902		0	
Ending Fund Balance, June 30		3,350,593	2,477,157	98,465,157	(15,450,143)	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	1,576,131	1,720,549	108,203	108,000		
Other Financing Sources	8900			1,498,534	1,771,057		
Total Income		1,576,131	1,720,549	1,606,737	1,879,057	0	0
Cost of Sales	5890						
Gross Profit or Loss		1,576,131	1,720,549	1,606,737	1,879,057	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	447,912	409,113	568,537	426,700		
Employee Benefits	3000	190,224	218,105	256,301	261,210		
Supplies and Materials	4000	15,777	1,275,400	92,844	696,820		
Other Operating Expenses and Services	5000	670,663	125,000	3,451	100,208		
Capital Outlay	6000						
Total Expenditures		1,324,576	2,027,618	921,133	1,484,938	0	0
Net Profit or Loss		251,555	(307,069)	685,604	394,119	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		251,555	(307,069)	685,604	394,119	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,371,380	2,622,935	(137,180)	548,424		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,371,380		(137,180)		0	
Ending Fund Balance, June 30		2,622,935	2,315,866	548,424	942,543	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	138,921	300,000				
Other Financing Sources	8900	1,307,201	676,061				
Total Income		1,446,122	976,061				
Cost of Sales	5890						
Gross Profit or Loss		1,446,122	976,061				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	89,947	946,781				
Employee Benefits	3000	50,771	362,318				
Supplies and Materials	4000	999	15,000				
Other Operating Expenses and Services	5000	298,702	110,050				
Capital Outlay	6000						
Total Expenditures		440,419	1,434,149				
Net Profit or Loss		1,005,703	(458,088)				
Other Outgo	7000	153,077					
Net Increase/(Decrease) in Fund Balance		852,626	(458,088)				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(99,289)	753,337				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(99,289)					
Ending Fund Balance, June 30		753,337	295,249				

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	8,103	14,500				
Other Financing Sources	8900						
Total Income		8,103	14,500	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0		
Net Profit or Loss		8,103	14,500	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		8,103	14,500	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	586,585	594,688		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	586,585		0			
Ending Fund Balance, June 30		594,688	609,188	0	0		

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	241,410	300,000				
Total Income		241,410	300,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	47,574	28,013				
Employee Benefits	3000	1,043	633				
Supplies and Materials	4000	124,109	48,526				
Other Operating Expenses and Services	5000	31,979	75,479				
Capital Outlay	6000						
Total Expenditures		204,705	152,651	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		36,705	147,349	0	0	0	0
Other Financing Sources	8900		30,000				
Other Outgo	7000	48,068					
Net Increase/(Decrease) in Fund Balance		(11,363)	177,349	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	456,238	500,191		0		0
Prior Years Adjustments	9020	55,316					
Adjusted Beginning Balance	9030	511,554		0		0	
Ending Fund Balance, June 30		500,191	677,540	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	35,733,888					
State Revenues	8600	8,990,780					
Local Revenues	8800	1,151					
Total Income		44,725,819	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		44,725,819	0	0	0	0	0
Other Financing Sources	8900	2,186,420					
Other Outgo	7000	45,706,316					
Net Increase/(Decrease) in Fund Balance		1,205,923	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	591,985	1,788,026		0		0
Prior Years Adjustments	9020	(9,882)					
Adjusted Beginning Balance	9030	582,103		0		0	
Ending Fund Balance, June 30		1,788,026	1,788,026	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			3,127	
Total Income		0	0	3,127	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	3,127	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	3,127	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	30,527	32,132
Prior Years Adjustments	9020			(1,522)	
Adjusted Beginning Balance	9030	0		29,005	
Ending Fund Balance, June 30		0	0	32,132	32,132

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 090

Name: SOUTHWESTERN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	443,705
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	1,498,534
59	OTHER ENTERPRISE FUND	12	RESTRICTED SUBFUND	1,307,201
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	2,186,420
11	UNRESTRICTED SUBFUND	59	OTHER ENTERPRISE FUND	335,720

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010				678,427			
Adjustments	9020							
Adjusted Beginning Balance	9030		0		678,427			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,755,688		768,350			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	0		0
Other Operating Expenses and Services	5000		2,755,688		2,755,688			2,755,688
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,755,688	0	2,755,688	0		2,755,688
Ending Balance					0	1,446,777		1,446,777

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					1,446,777		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			1,446,777		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,367,575			771,574		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	771,574		771,574
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	771,574		771,574
Other Operating Expenses and Services	5000		2,367,575		2,367,575			2,367,575
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,367,575	0	2,367,575	771,574		3,139,149
Ending Balance					0	1,446,777		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 090

Name: SOUTHWESTERN

EPA Revenue	20,134,194
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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: 2020-2021

Budget Year: 2021-2022

District ID: 090

Name: SOUTHWESTERN

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2020-21	7,796,283	5,310,884	13,107,167	N/A	N/A
2021-22	8,627,764	7,385,940	16,013,704	2,906,537	22.18%
2022-23	9,767,186	8,278,727	18,045,913	2,032,209	12.69%
2023-24	10,194,963	8,657,017	18,851,980	806,067	4.47%
2024-25	10,659,983	8,945,783	19,605,766	753,786	4.00%
2025-26	10,851,127	9,113,217	19,964,344	358,578	1.83%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
The District is developing a five year plan which includes the funding of all retirement benefits.