

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: SOUTHWESTERN

District Code: 090

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Guillermo Abasolo

Electronic Certification Date: Tuesday, October 10, 2023

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

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	23,695,925	23,695,925		23,695,925
Other	1300	19,476,752	19,481,473		19,481,473
Total Instructional Salaries		43,172,677	43,177,398	0	43,177,398
Non-Instructional Salaries					
Contract or Regular	1200		11,843,958	78,358	11,922,316
Other	1400				0
Total Non-Instructional Salaries		0	11,843,958	78,358	11,922,316
Total Academic Salaries		43,172,677	55,021,356	78,358	55,099,714
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,601,712	1,732,462	23,334,174
Other	2300		2,602,502	104,264	2,706,766
Total Non-Instructional Salaries		0	24,204,214	1,836,726	26,040,940
Instructional Aides					
Regular Status	2200	2,951,252	2,951,252		2,951,252
Other	2400	1,283,414	1,460,315		1,460,315
Total Instructional Aides		4,234,666	4,411,567	0	4,411,567
Total Classified Salaries		4,234,666	28,615,781	1,836,726	30,452,507
Employee Benefits	3000	16,965,123	31,616,087	957,589	32,573,676
Supplies and Materials	4000		153,062	41,520	194,582
Other Operating Expenses	5000	723,775	13,358,252	342,547	13,700,799
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		65,096,241	128,764,538	3,256,740	132,021,278

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1,631,476	2,815,519		2,815,519
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		494,993		494,993
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: 2022-2023

Budget Year: 2023-2024

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				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000			2,755,666	2,755,666
Total Exclusions		1,631,476	3,310,512	2,755,666	6,066,178
Total for ECS 84362, 50% Law		63,464,765	125,454,026	501,074	125,955,100
Percent of CEE (Instructional Salary Cost / Total CEE)		50.59%	100.00%		
50% of Current Expense of Education			62,727,013		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		63,464,765	125,454,026	501,074	125,955,100
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		65,096,241	128,764,538	3,256,740	132,021,278
Capital Expenditures	6000				0
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		65,096,241	128,764,538	3,256,740	132,021,278

For Year Ended June 30, 2023

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	7,808,741	(1,870,910)	5,937,831
In County Treasury	9112	18,711,836	22,373,730	41,085,566
Cash With Fiscal Agents	9113	(1,116,196)		(1,116,196)
Revolving Cash Accounts	9114	6,114		6,114
Investments (at cost)	9120			0
Accounts Receivable	9130	16,877,135	14,219,417	31,096,552
Due from Other Funds	9140	1,245,933	9,246,127	10,492,060
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	35,618		35,618
Prepaid Items	9220	14,229		14,229
TOTAL ASSETS		43,583,410	43,968,364	87,551,774
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,454,660	10,260,954	22,715,614
Accrued Salaries and Wages Payable	9520	6,149,175	524,139	6,673,314
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	3,377,930	368,370	3,746,300
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	253,181		253,181
Deferred Revenues	9570	3,256,901	32,560,180	35,817,081
TOTAL LIABILITIES		25,491,847	43,713,643	69,205,490

For Year Ended June 30, 2023

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	18,091,563	254,721	18,346,284
Total Fund Balance		18,091,563	254,721	18,346,284
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		18,091,563	254,721	18,346,284
TOTAL LIABILITIES AND FUND EQUITY		43,583,410	43,968,364	87,551,774

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	44,223,783		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		44,223,783	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

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, 2023

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	44,223,783		
TOTAL FUND EQUITY		44,223,783	0	0
TOTAL LIABILITIES AND FUND EQUITY		44,223,783	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, 2023

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111					(379)	
In County Treasury	9112					21,778,912	429,197
Cash With Fiscal Agents	9113					(594,024)	129,294
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130					164,923	1,080
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	21,349,432	559,571
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510					2,479,259	
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540					5,097,967	125,585
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	7,577,226	125,585

- 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, 2023

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	13,772,206	433,986
Total Fund Balance		0	0	0	0	13,772,206	433,986
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	13,772,206	433,986
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	21,349,432	559,571

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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		(112,227)	
In County Treasury	9112	16,807,725	255,689,149	
Cash With Fiscal Agents	9113	(458,434)	(6,973,972)	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	40,219	521,051	
Due from Other Funds	9140	368,370	5,097,957	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		16,757,880	254,221,958	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	408,884	5,031,605	
Accrued Salaries and Wages Payable	9520	6,526	14,537	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	5,829,549	9	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		6,244,959	5,046,151	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	10,512,921	249,175,807	
Total Fund Balance		10,512,921	249,175,807	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		10,512,921	249,175,807	0
TOTAL LIABILITIES AND FUND EQUITY		16,757,880	254,221,958	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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	1,817,509	243,445		2,008,624
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	15,172	10,250		
Investments (at cost)	9120				
Accounts Receivable	9130	320,445	126,100		90
Due from Other Funds	9140	40,995			140,240
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	471,222			
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		2,665,343	379,795	0	2,148,954

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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	67,798	122,567		76,344
Accrued Salaries and Wages Payable	9520	39,409	78,893		78,457
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	193,101	246,450		241,975
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	975,174			
Total Current Liabilities and Deferred Revenue		1,275,482	447,910	0	396,776
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	1,275,482	447,910	0	396,776

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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	1,389,861	(68,115)		1,752,178
Total Reserved Fund Balance		1,389,861	(68,115)	0	1,752,178
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		1,389,861	(68,115)	0	1,752,178
TOTAL LIABILITIES AND FUND EQUITY		2,665,343	379,795	0	2,148,954

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	607,048	
Cash With Fiscal Agents	9113	(16,557)	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,854	
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		592,345	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 090

Name: SOUTHWESTERN

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	(16,557)	
Total Reserved Fund Balance		(16,557)	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		(16,557)	0
TOTAL LIABILITIES AND FUND EQUITY		592,345	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	631,519	2,677		11,055,633				1,541,208
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,450
Investments (at cost)	9120								
Accounts Receivable	9130		87,684						(279,968)
Due from Other Funds	9140	2,331			14,176				12,171
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		633,850	90,361	0	11,069,809	0	0	0	1,275,861

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	31,220	4,782		22,436				75,349
Accrued Salaries and Wages Payable	9520	18,846							38
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	16	2,105		25,891				50,453
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				11,021,482				
Total Current Liabilities and Deferred Revenue		50,082	6,887	0	11,069,809	0	0	0	125,840
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	50,082	6,887	0	11,069,809	0	0	0	125,840

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	583,768	83,474						1,150,021
Total Reserved Fund Balance		583,768	83,474	0	0	0	0	0	1,150,021
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		583,768	83,474	0	0	0	0	0	1,150,021
TOTAL LIABILITIES AND FUND EQUITY		633,850	90,361	0	11,069,809	0	0	0	1,275,861

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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		399,283	399,283
Student Financial Aid	8150	78,626		78,626
Veterans Education	8160	25,000		25,000
Vocational and Technical Education Act (VATEA)	8170		703,242	703,242
Other Federal Revenues	8190	9,774	9,997,759	10,007,533
Total Federal Revenues	8100	113,400	11,100,284	11,213,684
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	67,928,948		67,928,948
Other General Apportionment	8613	226,334		226,334
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,338,586	4,338,586
Disabled Students Programs and Services(DSPS)	8623		2,044,529	2,044,529
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,584,653	12,584,653

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	7,434,931		7,434,931
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,394,147	2,234,059	5,628,206
State Mandated Costs	8685	490,481		490,481
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,399,799	19,744,323	26,144,122
Total State Revenues	8600	85,874,640	40,946,150	126,820,790

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	33,221,551		33,221,551
Tax Allocation, Supplemental Roll	8812	1,412,026		1,412,026
Tax Allocation, Unsecured Roll	8813	1,050,629		1,050,629
Prior Years Taxes	8816	(50,317)		(50,317)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	2,331,240		2,331,240
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		1,122	1,122
Contract Services	8830			
Contract Instructional Services	8831		96,532	96,532
Other Contract Services	8832		198,005	198,005
Sales and Commissions	8840	3	4,902	4,905
Rentals and Leases	8850	5,350		5,350
Interest and Investment Income	8860	294,571		294,571
Student Fees and Charges	8870			
Community Services Classes	8872		1,529	1,529
Dormitory	8873			0
Enrollment	8874	5,477,446		5,477,446
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		799,101	799,101
Instructional Materials Fees and Sales of Materials	8877	137,914		137,914
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	2,101,781		2,101,781
Parking Services and Public Transportation	8881		8,524	8,524
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	1,950,080	4,056,161	6,006,241
Total Local Revenues	8800	47,932,274	5,165,876	53,098,150
Total Revenues		133,920,314	57,212,310	191,132,624

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 090

Name: SOUTHWESTERN

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#		2,787,439	2,787,439
Total Other Financing Sources	8900	0	2,787,439	2,787,439
Total Revenues and Other Financing Sources		133,920,314	59,999,749	193,920,063

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	452,250		25,081			477,331
Architecture and Related Technologies	0200	465,162		135,404			600,566
Environmental Sciences and Technologies	0300	229,186		12,584			241,770
Biological Sciences	0400	4,112,143	4,544	179,340			4,296,027
Business and Management	0500	2,795,121		10,015			2,805,136
Media and Communications	0600	927,510		34,121	56,815		1,018,446
Information Technology	0700	6,166,359		633,595			6,799,954
Education	0800	4,532,920	66,493	600,794			5,200,207
Engineering and Industrial Technologies	0900	1,197,229		254,653	189,902		1,641,784
Fine and Applied Arts	1000	5,276,143		286,096	38,068		5,600,307
Foreign language	1100	1,789,226		2,490			1,791,716
Health	1200	6,807,739		402,503	130,133		7,340,375
Family and Consumer Sciences	1300	1,424,401		35,332			1,459,733
Law	1400	225,222		6,814			232,036
Humanities(Letters)	1500	7,946,407		12,758			7,959,165
Library Science	1600	2,531					2,531
Mathematics	1700	4,878,714		93,583			4,972,297
Military Studies	1800						0
Physical Sciences	1900	2,980,715		228,598	90,455		3,299,768
Psychology	2000	2,129,604		392			2,129,996
Public and Protective Services	2100	1,637,429	36,365	118,068			1,791,862
Social Sciences	2200	4,519,853		7,967			4,527,820
Commercial Services	3000	50,420		1,584			52,004
Interdisciplinary Studies	4900	2,440,430	792,623	71,658			3,304,711
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,631,476					1,631,476
Sub-Total Instructional Activites		64,618,190	900,025	3,153,430	505,373		69,177,018
Total Expenditures for GF Activities*		65,577,966	81,331,991	37,518,851	1,624,783	12,265,225	198,318,816

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		18,331,740	1,007,695	52,200		19,391,635
Course and Curriculum Development	6020		190,375	2,297			192,672
Academic / Faculty Senate	6030		136,191	28,381			164,572
Other Instructional Administration & Governance	6090		91,006	37,404			128,410
Total Instructional Admin. & Governance		0	18,749,312	1,075,777	52,200	0	19,877,289
Instructional Support Services	6100						
Learning Center	6110	959,452	1,552,983	83,633			2,596,068
Library	6120		1,713,735	265,582	55,074		2,034,391
Media	6130		272,034	20,114			292,148
Museums and Galleries	6140		10,807	2,501			13,308
Academic Information Systems and Technology	6150		537,032	3,326			540,358
Other Instructional Support Services	6190		1,368,220	144,097			1,512,317
Total Instructional Support Services		959,452	5,454,811	519,253	55,074	0	6,988,590
Admissions and Records	6200		2,030,263	25,541			2,055,804
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,150,079	8,504			3,158,583
Matriculation and Student Assessment	6320		5,146,586	219,625			5,366,211
Transfer Programs	6330		84,990	95,300			180,290
Career Guidance	6340						0
Other Student Counseling and Guidance	6390			60,491			60,491
Total Student Counseling and Guidance		0	8,381,655	383,920	0	0	8,765,575

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		384,045	73,980			458,025
Disabled Student Programs and Services (DSPS)	6420		1,828,225	71,281			1,899,506
Extended Opportunity Programs and Services (EOPS)	6430		2,298,088	47,923			2,346,011
Health Services	6440		1,429,716	106,845			1,536,561
Student Personnel Administration	6450		758,527	12,127			770,654
Financial Aid Administration	6460		1,731,945	80,381			1,812,326
Job Placement Services	6470		741,637	25,791	40,598		808,026
Veterans Services	6480		502,618	28,122			530,740
Miscellaneous Student Services	6490		2,154,863	1,171,768		856,426	4,183,057
Total Other Student Services		0	11,829,664	1,618,218	40,598	856,426	14,344,906
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,863,425	598,673			2,462,098
Custodial Services	6530		2,558,668	212,875			2,771,543
Grounds Maintenance and Repairs	6550		723,187	115,500			838,687
Utilities	6570			4,641,312			4,641,312
Other Operations and Maintenance of Plant	6590		316,501				316,501
Total Operation and Maintenance of Plant	6500	0	5,461,781	5,568,360	0	0	11,030,141
Planning, Policymaking and Coordinations	6600		4,927,913	1,986,662	47,756		6,962,331

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		2,590,988	601,562			3,192,550
Fiscal Operations	6720		1,834,408	876,792			2,711,200
Human Resources Management	6730		1,012,892	104,870			1,117,762
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,664,526				1,664,526
Staff Development	6750		866,748	152,166			1,018,914
Staff Diversity	6760		275,095	411,875	13,988		700,958
Logistical Services	6770		3,771,067	3,373,807	133,489		7,278,363
Management Information Systems	6780		3,448,122	521,093			3,969,215
Other General Institutional Support Services	6790		1,065,213	47,586			1,112,799
Total General Institutional Support Services	6700	0	16,529,059	6,089,751	147,477	0	22,766,287
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		128,823	62,184			191,007
Community Use of Facilities	6830						0
Economic Development	6840		3,764,273	15,978,363	172,578		19,915,214
Other Community Services & Economic Development	6890		74,803				74,803
Total Community Services	6800	0	3,967,899	16,040,547	172,578	0	20,181,024

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				272,376		272,376
Child Development Centers	6920		820,394	60,276			880,670
Farm Operations	6930						0
Food Services	6940			107,107			107,107
Parking	6950		1,435,791	72,730	135,996		1,644,517
Student and Co-Curricular Activities	6960		541,294	246,750			788,044
Student Housing	6970			232,305			232,305
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,797,479	719,168	408,372	0	3,925,019
Auxiliary Operations	7000						
Contract Education	7010	324	41,206				41,530
Other Auxiliary Operations	7090			140,240			140,240
Total Auxiliary Operations	7000	324	41,206	140,240	0	0	181,770

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		260,924	197,984	195,355		654,263
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					2,755,397	2,755,397
Student Aid	7320					3,444,257	3,444,257
Other Outgo	7390					5,209,145	5,209,145
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,408,799	11,408,799
Sub-Total Non-Instructional Activites		959,776	80,431,966	34,365,421	1,119,410	12,265,225	129,141,798
Total Expenditures General Fund: activities *		65,577,966	81,331,991	37,518,851	1,624,783	12,265,225	198,318,816

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOUTHWESTERN

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$83,605,079
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	12,364.92		
	2. 2022-2023 Second Period Actual FTES	13,478.97		
	3. 2022-2023 Population change factor (C2/C1)	1.0901		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$95,184,419
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)			\$95,184,419
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$95,184,419
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			56,129,441
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			185,172
C.	Local Property taxes			38,386,362
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			1,195,204
H.	2023-2024 Appropriations Subject to Limit			\$93,505,771

For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	113,400	86,600	11,100,284	12,313,500	11,213,684	12,400,100
State Revenues	8600	85,874,640	93,368,722	40,946,150	34,143,802	126,820,790	127,512,524
Local Revenues	8800	47,932,274	48,031,206	5,165,876	4,787,586	53,098,150	52,818,792
Total Revenues		133,920,314	141,486,528	57,212,310	51,244,888	191,132,624	192,731,416
EXPENDITURES:							
Academic Salaries	1000	55,256,302	52,249,930	4,400,400	5,723,305	59,656,702	57,973,235
Classified Salaries	2000	30,295,919	27,924,944	13,834,500	10,767,053	44,130,419	38,691,997
Employee Benefits	3000	35,884,187	41,277,576	7,238,649	7,428,574	43,122,836	48,706,150
Supplies and Materials	4000	194,583	1,840,761	201,132	5,043,199	395,715	6,883,960
Other Operating Expenses and Services	5000	13,700,786	13,466,440	23,422,350	19,175,000	37,123,136	32,641,440
Capital Outlay	6000		0	1,624,783	385,421	1,624,783	385,421
Total Expenditures		135,331,777	136,759,651	50,721,814	48,522,552	186,053,591	185,282,203
Excess /(Deficiency) of Revenues over Expenditures		(1,411,463)	4,726,877	6,490,496	2,722,336	5,079,033	7,449,213
Other Financing Sources	8900		0	2,787,439	2,338,861	2,787,439	2,338,861
Other Outgo	7000	2,755,397	3,359,819	9,509,828	5,061,197	12,265,225	8,421,016
Net Increase/(Decrease) in Fund Balance		(4,166,860)	1,367,058	(231,893)	0	(4,398,753)	1,367,058
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	22,258,433	18,091,573	486,614	254,721	22,745,047	18,346,294
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	22,258,433		486,614		22,745,047	
Ending Fund Balance, June 30		18,091,573	19,458,631	254,721	254,721	18,346,294	19,713,352

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	165,797					
Local Revenues	8800	34,412,747	34,566,838				
Total Revenues		34,578,544	34,566,838	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	49,115,441	43,809,059				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	49,115,441	43,809,059	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(49,115,441)	(43,809,059)	0	0	0	0
Net Increase/Decrease in Fund Balance		(14,536,897)	(9,242,221)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	52,736,636	38,199,739		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	52,736,636		0		0	
Ending Fund Balance, June 30		38,199,739	28,957,518	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

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			2,598,929	200,000	92,759	149,200
Total Income		0	0	2,598,929	200,000	92,759	149,200
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000			897,659			
Other Operating Expenses and Services	5000			8,832,692	13,995,994		
Capital Outlay	6000			46,959,860		125,584	
Total Expenditures		0	0	56,690,211	13,995,994	125,584	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(54,091,282)	(13,795,994)	(32,825)	149,200
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(54,091,282)	(13,795,994)	(32,825)	149,200
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	67,863,488	13,772,206	466,812	433,987
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		67,863,488		466,812	
Ending Fund Balance, June 30		0	0	13,772,206	(23,788)	433,987	583,187

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	772,852	800,000	4,520,393	6,000,000		
Total Income		772,852	800,000	4,520,393	6,000,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			319,361			
Employee Benefits	3000			152,480			
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,286,202	11,406,718	9	6,000,000		
Capital Outlay	6000	230,811					
Total Expenditures		2,517,013	11,406,718	471,850	6,000,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,744,161)	(10,606,718)	4,048,543	0	0	0
Other Financing Sources	8900	3,971,475					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,227,314	(10,606,718)	4,048,543	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,285,607	10,512,921	245,127,263	249,175,806		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	8,285,607		245,127,263		0	
Ending Fund Balance, June 30		10,512,921	(93,797)	249,175,806	249,175,806	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,749,468	3,315,000	1,134,239	1,175,500		
Other Financing Sources	8900	41,996			574,452		
Total Income		2,791,464	3,315,000	1,134,239	1,749,952	0	0
Cost of Sales	5890	1,935,881	2,070,000	635,151	755,500		
Gross Profit or Loss		855,583	1,245,000	499,088	994,452	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	704,298	623,111	855,986	568,416		
Employee Benefits	3000	326,072	330,689	350,034	359,036		
Supplies and Materials	4000	588	38,000		10,000		
Other Operating Expenses and Services	5000	574,210	110,500	118,968	57,000		
Capital Outlay	6000	13,234		401,697			
Total Expenditures		1,618,402	1,102,300	1,726,685	994,452	0	0
Net Profit or Loss		(762,819)	142,700	(1,227,597)	0	0	0
Other Outgo	7000		574,452				
Net Increase/(Decrease) in Fund Balance		(762,819)	(431,752)	(1,227,597)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,152,679	1,389,860	1,159,481	(68,116)		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,152,679		1,159,481		0	
Ending Fund Balance, June 30		1,389,860	958,108	(68,116)	(68,116)	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,357,548	1,590,000				
Other Financing Sources	8900						
Total Income		1,357,548	1,590,000				
Cost of Sales	5890						
Gross Profit or Loss		1,357,548	1,590,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,288,166	905,325				
Employee Benefits	3000	462,217	439,421				
Supplies and Materials	4000	940	20,000				
Other Operating Expenses and Services	5000	397,551	224,480				
Capital Outlay	6000	2,463					
Total Expenditures		2,151,337	1,589,226				
Net Profit or Loss		(793,789)	774				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(793,789)	774				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,545,967	1,752,178				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,545,967					
Ending Fund Balance, June 30		1,752,178	1,752,952				

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	11,188					
Other Financing Sources	8900						
Total Income		11,188	0	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	608,902					
Capital Outlay	6000						
Total Expenditures		608,902	0	0	0		
Net Profit or Loss		(597,714)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(597,714)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	581,156	(16,558)		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	581,156		0			
Ending Fund Balance, June 30		(16,558)	(16,558)	0	0		

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	300,797	300,000	74,374	74,376		
Total Income		300,797	300,000	74,374	74,376	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	55,009	55,637				
Employee Benefits	3000	36,555	36,761				
Supplies and Materials	4000	202,003	185,402				
Other Operating Expenses and Services	5000	19,636	22,000	(572)	74,376		
Capital Outlay	6000						
Total Expenditures		313,203	299,800	(572)	74,376	0	0
Excess /(Deficiency) of Revenues over Expenditures		(12,406)	200	74,946	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(12,406)	200	74,946	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	596,176	583,770	8,528	83,474		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	596,176		8,528		0	
Ending Fund Balance, June 30		583,770	583,970	83,474	83,474	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	35,601,999					
State Revenues	8600	12,197,225					
Local Revenues	8800	931,862					
Total Income		48,731,086	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	32,004					
Capital Outlay	6000						
Total Expenditures		32,004	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		48,699,082	0	0	0	0	0
Other Financing Sources	8900	1,464,978					
Other Outgo	7000	50,166,137					
Net Increase/(Decrease) in Fund Balance		(2,077)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,077	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,077		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			775,374	700,000
Total Income		0	0	775,374	700,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			647,226	700,000
Capital Outlay	6000				
Total Expenditures		0	0	647,226	700,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	128,148	0
Other Financing Sources	8900				
Other Outgo	7000			246,973	
Net Increase/(Decrease) in Fund Balance		0	0	(118,825)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	1,268,846	1,150,021
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,268,846	
Ending Fund Balance, June 30		0	0	1,150,021	1,150,021

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 090

Name: SOUTHWESTERN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,787,439
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	3,971,475
51	BOOKSTORE FUND	12	RESTRICTED SUBFUND	41,996
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,464,978

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,446,776		
Adjustments	9020		0			(369,070)		
Adjusted Beginning Balance	9030		0			1,077,706		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,394,147			2,234,059		
		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								
Software	4100				0	154,200		154,200
Books, Magazines, & Periodicals	4200				0	59,410		59,410
Instructional Supplies & Materials	4300				0	1,854,697		1,854,697
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	2,068,307		2,068,307
Other Operating Expenses and Services	5000			3,394,147	3,394,147	110,678		3,504,825
Capital Outlay								
Library Books	6300				0	55,074		55,074
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	55,074		55,074
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	0	3,394,147	3,394,147	2,234,059		5,628,206
Ending Balance					0	1,077,706		1,077,706

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,077,706		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,077,706		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,000,000			1,077,706		
		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	1,077,706		1,077,706
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,077,706		1,077,706
Other Operating Expenses and Services	5000			3,000,000	3,000,000			3,000,000
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	0	3,000,000	3,000,000	1,077,706		4,077,706
Ending Balance					0	1,077,706		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 090

Name: SOUTHWESTERN

EPA Revenue	7,434,931
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	7,434,931	0	0	7,434,931
TOTAL		7,434,931	0	0	7,434,931

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 090

Name: SOUTHWESTERN

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	12,285,060	8,082,926	20,367,986	N/A	N/A
2023-2024	12,653,612	8,325,414	20,979,026	611,040	3.00%
2024-2025	13,033,220	8,575,176	21,608,396	629,370	3.00%
2025-2026	13,424,217	8,832,431	22,256,648	648,252	3.00%
2026-2027	13,826,943	9,097,404	22,924,347	667,699	3.00%
2027-2028	14,241,752	9,370,327	23,612,079	687,732	3.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District is developing a five-year plan which includes the funding of all retirement benefits.
Does the district have an irrevocable trust?
Yes