

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	18,131,975	18,131,975		18,131,975
Other	1300	18,424,641	18,424,641		18,424,641
Total Instructional Salaries		36,556,616	36,556,616	0	36,556,616
Non-Instructional Salaries					
Contract or Regular	1200		8,811,577	143,751	8,955,328
Other	1400		982,382		982,382
Total Non-Instructional Salaries		0	9,793,959	143,751	9,937,710
Total Academic Salaries		36,556,616	46,350,575	143,751	46,494,326
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		18,039,076	1,494,997	19,534,073
Other	2300		2,119,676	66,379	2,186,055
Total Non-Instructional Salaries		0	20,158,752	1,561,376	21,720,128
Instructional Aides					
Regular Status	2200	2,010,351	2,010,351		2,010,351
Other	2400	754,588	799,612		799,612
Total Instructional Aides		2,764,939	2,809,963	0	2,809,963
Total Classified Salaries		2,764,939	22,968,715	1,561,376	24,530,091
Employee Benefits					
	3000	11,318,106	22,760,026	769,918	23,529,944
Supplies and Materials					
	4000		1,254,228	53,896	1,308,124
Other Operating Expenses					
	5000	433,372	9,587,857	39,274	9,627,131
Equipment Replacement					
	6420		21,588	152	21,740
Total Expenditures Prior to Exclusions		51,073,033	102,942,989	2,568,367	105,511,356

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	1,163,265	1,163,265		1,163,265
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,268,527		1,268,527
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: 2019-2020

Budget Year: 2020-2021

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		65,483		65,483
Equipment	6400				
Equipment - Additional	6410		14,377	152	14,529
Equipment - Replacement	6420		7,211		7,211
Total Equipment		0	21,588	152	21,740
Total Capital Outlay		0	87,071	152	87,223
Other Outgo	7000		2,111,144	119,124	2,230,268
Total Exclusions		1,163,265	4,630,007	119,276	4,749,283
Total for ECS 84362, 50% Law		49,909,768	98,312,982	2,449,091	100,762,073
Percent of CEE (Instructional Salary Cost / Total CEE)		50.77%	100.00%		
50% of Current Expense of Education			49,156,491		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		49,909,768	98,312,982	2,449,091	100,762,073
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		51,073,033	102,942,989	2,568,367	105,511,356
Capital Expenditures	6000	7,211	87,071	152	87,223
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		51,080,244	103,030,060	2,568,519	105,598,579

For Year Ended June 30, 2020

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		3,055,283	3,055,283
In County Treasury	9112	23,891,536	3,231,943	27,123,479
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	6,908,049	5,982,963	12,891,012
Due from Other Funds	9140	930,007		930,007
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	57,657		57,657
Prepaid Items	9220	5,475		5,475
TOTAL ASSETS		31,842,724	12,270,189	44,112,913
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,552,172	910,926	8,463,098
Accrued Salaries and Wages Payable	9520	4,810,677	192,351	5,003,028
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	13,511		13,511
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	253,181		253,181
Deferred Revenues	9570	2,367,652	10,340,466	12,708,118
TOTAL LIABILITIES		14,997,193	11,443,743	26,440,936

For Year Ended June 30, 2020

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	16,845,724		16,845,724
Total Fund Balance		16,845,724	0	16,845,724
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		826,275	826,275
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	826,275	826,275
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		16,845,724	826,275	17,671,999
TOTAL LIABILITIES AND FUND EQUITY		31,842,917	12,270,018	44,112,935

- 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, 2020

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	26,694,252		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		26,694,252	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, 2020

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	26,694,252		
TOTAL FUND EQUITY		26,694,252	0	0
TOTAL LIABILITIES AND FUND EQUITY		26,694,252	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, 2020

District ID: 090

Name: SOUTHWESTERN

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112					11,849	400,158
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130					51	538
Due from Other Funds	9140					21,794	166
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	0	33,694	400,862
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510					4,322	
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540					4,504	
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	0	0	8,826	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, 2020

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	24,868	400,863
Total Fund Balance		0	0	0	0	24,868	400,863
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	24,868	400,863
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	33,694	400,863

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	3,114,344	79,929,385	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	12,208	587,420	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		3,126,552	80,516,805	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	225	5,033,166	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		68,236	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		225	5,101,402	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	3,126,327		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		3,126,327	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		75,415,405	
TOTAL FUND EQUITY		3,126,327	75,415,405	0
TOTAL LIABILITIES AND FUND EQUITY		3,126,552	80,516,807	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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				
In County Treasury	9112	1,039,012	254,048		496,998
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	26,436	8,015		
Investments (at cost)	9120				
Accounts Receivable	9130	555,919	5,894		
Due from Other Funds	9140	12,804	541		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	990,679	50,470		22
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	255,400	158,950		
Accumulated Depreciation Site Improvements	9321	255,400	157,434		
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	386,572	143,124		
Accumulated Depreciation Equipment	9351	386,572	141,759		
Work in Progress	9360				
Total Fixed Assets		0	2,881	0	0
TOTAL ASSETS		2,624,850	321,849	0	497,020

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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	56,788	32,738		10,434
Accrued Salaries and Wages Payable	9520				18,840
Compensated Absences Payable Current	9530				
Due to Other Funds	9540	196,685	430,501		818,069
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		253,473	463,239	0	847,343
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	253,473	463,239	0	847,343

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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	2,371,378	141,390		
Total Reserved Fund Balance		2,371,378	141,390	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	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		2,371,378	141,390	0	0
TOTAL LIABILITIES AND FUND EQUITY		2,624,851	604,629	0	847,343

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	584,142	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	2,443	
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		586,585	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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, 2020

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	586,585	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		586,585	0
TOTAL LIABILITIES AND FUND EQUITY		586,585	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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				588,185				1,143,619
In County Treasury	9112	616,616							
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								2,450
Investments (at cost)	9120								
Accounts Receivable	9130	5,089			20,582				150
Due from Other Funds	9140	30,000							
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	55,318							
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		55,318	0	0	0	0	0	0	0
TOTAL ASSETS		707,023	0	0	608,767	0	0	0	1,146,219

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	133,682			16				1,094,154
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	37,860			16,766				23,065
Temporary Loans	9550	23,926							
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		195,468	0	0	16,782	0	0	0	1,117,219
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	195,468	0	0	16,782	0	0	0	1,117,219

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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				591,984				
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	591,984	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751	511,556							
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		511,556	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								29,006
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		511,556	0	0	591,984	0	0	0	29,006
TOTAL LIABILITIES AND FUND EQUITY		707,024	0	0	608,766	0	0	0	1,146,225

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		433,149	433,149
Student Financial Aid	8150	87,212		87,212
Veterans Education	8160	25,000		25,000
Vocational and Technical Education Act (VATEA)	8170		722,988	722,988
Other Federal Revenues	8190	19,880	4,866,664	4,886,544
Total Federal Revenues	8100	132,092	6,022,801	6,154,893
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	53,805,665		53,805,665
Other General Apportionment	8613	1,308,710		1,308,710
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,463,714	2,463,714
Disabled Students Programs and Services(DSPS)	8623		1,885,756	1,885,756
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		8,909,792	8,909,792

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	7,272,385		7,272,385
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	181,128		181,128
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,520,299	917,990	3,438,289
State Mandated Costs	8685	443,863		443,863
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,243,203	7,433,846	10,677,049
Total State Revenues	8600	68,775,253	21,611,098	90,386,351

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	27,719,589		27,719,589
Tax Allocation, Supplemental Roll	8812	656,683		656,683
Tax Allocation, Unsecured Roll	8813	859,672		859,672
Prior Years Taxes	8816	(2,916)		(2,916)
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	1,796,755		1,796,755
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		2,345	2,345
Contract Services	8830			
Contract Instructional Services	8831		10,707	10,707
Other Contract Services	8832	25,256	317,680	342,936
Sales and Commissions	8840	22,753	14,976	37,729
Rentals and Leases	8850	318		318
Interest and Investment Income	8860	624,568		624,568
Student Fees and Charges	8870			
Community Services Classes	8872	91,554	222,210	313,764
Dormitory	8873			0
Enrollment	8874	5,007,467		5,007,467
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(95,640)		(95,640)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-216339		-216339
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		752,669	752,669
Instructional Materials Fees and Sales of Materials	8877	130,427	13,417	143,844
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	1,297,701		1,297,701
Parking Services and Public Transportation	8881		435,352	435,352
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	1,167,203	545,943	1,713,146
Total Local Revenues	8800	39,085,051	2,315,299	41,400,350
Total Revenues		107,992,396	29,949,198	137,941,594

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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#		1,346,587	1,346,587
Total Other Financing Sources	8900	0	1,346,587	1,346,587
Total Revenues and Other Financing Sources		107,992,396	31,295,785	139,288,181

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	283,639		10,030			293,669
Architecture and Environmental Design	0200	371,509	5,201	32,679	40,037		449,426
Environmental Sciences and Technologies	0300	121,758		781	6,899		129,438
Biological Sciences	0400	3,701,724	7,658	162,754	14,506		3,886,642
Business and Management	0500	2,046,315	19,552	677			2,066,544
Communications	0600	674,235		245,013	51,684		970,932
Computer and Information Science	0700	5,370,448		486,772	20,000		5,877,220
Education	0800	3,764,992	92,734	359,595			4,217,321
Engineering and Related Industrial Technology	0900	776,289		58,630	50,400		885,319
Fine and Applied Arts	1000	4,348,330	11,427	240,600	30,250		4,630,607
Foreign language	1100	1,424,149		3,698			1,427,847
Health	1200	4,906,290		286,802	177,213		5,370,305
Consumer Education And Home Economics	1300	1,147,917	4,648	33,135			1,185,700
Law	1400	237,941		8,558			246,499
Humanities(Letters)	1500	7,169,076	21,230	39,351			7,229,657
Library Science	1600	4,564					4,564
Mathematics	1700	4,740,825	27,830	2,417			4,771,072
Military Studies	1800						0
Physical Sciences	1900	2,330,886	3,330	115,095	7,211		2,456,522
Psychology	2000	1,560,978		1,050			1,562,028
Public Affairs and Services	2100	1,400,653	3,185	62,660			1,466,498
Social Sciences	2200	3,490,725	43,082	591			3,534,398
Commercial Services	3000	39,297		55,098	25,538		119,933
Interdisciplinary Studies	4900	2,751,463	387,075	9,132			3,147,670
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,163,265					1,163,265
Sub-Total Instructional Activites		53,827,268	626,952	2,215,118	423,738		57,093,076
Total Expenditures for GF Activities*		54,743,003	64,793,604	18,529,313	570,532	3,893,595	142,530,047

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		12,700,304	601,604			13,301,908
Course and Curriculum Development	6020		215,065	32,054			247,119
Academic / Faculty Senate	6030		103,798	12,983			116,781
Other Instructional Administration & Governance	6090		84,959	38,901			123,860
Total Instructional Admin. & Governance		0	13,104,126	685,542	0	0	13,789,668
Instructional Support Services	6100						
Learning Center	6110	859,205	1,481,064	28,224			2,368,493
Library	6120		1,439,870	202,691	65,483		1,708,044
Media	6130		232,918	53,253			286,171
Museums and Galleries	6140		8,580	1,769			10,349
Academic Information Systems and Technology	6150		409,538	7,396			416,934
Other Instructional Support Services	6190		1,162,177	45,523			1,207,700
Total Instructional Support Services		859,205	4,734,147	338,856	65,483	0	5,997,691
Admissions and Records	6200		1,610,125	22,917			1,633,042
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,158,074	84,064			2,242,138
Matriculation and Student Assessment	6320		3,992,856	155,549			4,148,405
Transfer Programs	6330		108,449	16,880			125,329
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		6,606	120,100			126,706
Total Student Counseling and Guidance		0	6,265,985	376,593	0	0	6,642,578

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		290,334	17,462		25,497	333,293
Disabled Student Programs and Services (DSPS)	6420		1,752,366	58,494			1,810,860
Extended Opportunity Programs and Services (EOPS)	6430		1,771,056	28,187		741,822	2,541,065
Health Services	6440		1,051,751	85,458			1,137,209
Student Personnel Administration	6450		806,641	19,488			826,129
Financial Aid Administration	6460		1,632,009	118,122			1,750,131
Job Placement Services	6470		964,066	36,135			1,000,201
Veterans Services	6480		293,685	60,332			354,017
Miscellaneous Student Services	6490		1,116,227	320,348		102,011	1,538,586
Total Other Student Services		0	9,678,135	744,026	0	869,330	11,291,491
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,507,422	683,115			2,190,537
Custodial Services	6530		2,076,780	391,744			2,468,524
Grounds Maintenance and Repairs	6550		652,192	89,408	14,377		755,977
Utilities	6570			2,739,133			2,739,133
Other Operations and Maintenance of Plant	6590		227,359				227,359
Total Operation and Maintenance of Plant	6500	0	4,463,753	3,903,400	14,377	0	8,381,530
Planning, Policymaking and Coordinations	6600		3,772,944	1,539,567			5,312,511

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,713,341	257,565			1,970,906
Fiscal Operations	6720		3,422,498	1,241,065			4,663,563
Human Resources Management	6730		1,021,990	92,001			1,113,991
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,268,527				1,268,527
Staff Development	6750		684,196	159,679			843,875
Staff Diversity	6760		269,362	228,325			497,687
Logistical Services	6770		3,003,826	679,702			3,683,528
Management Information Systems	6780		2,667,843	2,009,001			4,676,844
Other General Institutional Support Services	6790		669,200	68,179			737,379
Total General Institutional Support Services	6700	0	14,720,783	4,735,517	0	0	19,456,300
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	51,803	105,979	35,426			193,208
Community Use of Facilities	6830		43,551				43,551
Economic Development	6840		3,016,672	3,735,471			6,752,143
Other Community Services & Economic Development	6890		45,176				45,176
Total Community Services	6800	51,803	3,211,378	3,770,897	0	0	7,034,078

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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						0
Child Development Centers	6920		723,852	67,631			791,483
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,220,113	36,537	66,782		1,323,432
Student and Co-Curricular Activities	6960		577,748	77,308	152		655,208
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,521,713	181,476	66,934	0	2,770,123
Auxiliary Operations	7000						
Contract Education	7010	4,727	75,551	15,404			95,682
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	4,727	75,551	15,404	0	0	95,682

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		8,012				8,012
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					1,921,587	1,921,587
Student Aid	7320					1,102,678	1,102,678
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,024,265	3,024,265
Sub-Total Non-Instructional Activites		915,735	64,166,652	16,314,195	146,794	3,893,595	85,436,971
Total Expenditures General Fund: activities *		54,743,003	64,793,604	18,529,313	570,532	3,893,595	142,530,047

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: SOUTHWESTERN

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$141,679,215
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	14,814.48		
	2. 2019-2020 Second Period Actual FTES	14,750.00		
	3. 2019-2020 Population change factor (C2/C1)	0.9956		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$146,317,209
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)			\$146,317,209
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$146,317,209
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			46,912,285
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			182,737
C.	Local Property taxes			29,459,309
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			1,004,015
H.	2020-2021 Appropriations Subject to Limit			\$75,550,316

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	132,092	216,600	6,022,801	8,315,662	6,154,893	8,532,262
State Revenues	8600	68,775,253	63,935,478	21,611,098	24,754,164	90,386,351	88,689,642
Local Revenues	8800	39,085,051	38,907,477	2,315,299	4,559,975	41,400,350	43,467,452
Total Revenues		107,992,396	103,059,555	29,949,198	37,629,801	137,941,594	140,689,356
EXPENDITURES:							
Academic Salaries	1000	46,494,326	45,963,239	6,859,527	5,314,287	53,353,853	51,277,526
Classified Salaries	2000	24,530,088	25,523,867	9,558,668	9,653,670	34,088,756	35,177,537
Employee Benefits	3000	26,789,423	25,084,004	5,304,575	5,681,575	32,093,998	30,765,579
Supplies and Materials	4000	1,308,117	1,742,402	2,022,517	3,995,517	3,330,634	5,737,919
Other Operating Expenses and Services	5000	9,593,128	9,589,833	5,605,551	11,054,398	15,198,679	20,644,231
Capital Outlay	6000	87,223	91,920	483,309	513,402	570,532	605,322
Total Expenditures		108,802,305	107,995,265	29,834,147	36,212,849	138,636,452	144,208,114
Excess /(Deficiency) of Revenues over Expenditures		(809,909)	(4,935,710)	115,051	1,416,952	(694,858)	(3,518,758)
Other Financing Sources	8900			1,346,587		1,346,587	0
Other Outgo	7000	2,230,267	2,782,756	1,663,328	1,416,952	3,893,595	4,199,708
Net Increase/(Decrease) in Fund Balance		(3,040,176)	(7,718,466)	(201,690)	0	(3,241,866)	(7,718,466)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,885,900	16,845,724	1,028,025	826,334	20,913,925	17,672,058
Prior Years Adjustments	9020			(1)		(1)	
Adjusted Beginning Balance	9030	19,885,900		1,028,024		20,913,924	
Ending Fund Balance, June 30		16,845,724	9,127,258	826,334	826,334	17,672,058	9,953,592

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

090 SOUTHWESTERN

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	186,087					
Local Revenues	8800	29,281,467	17,552,129				
Total Revenues		29,467,554	17,552,129	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981	1,024,776					
Other Incoming Transfers	8983						
Total Other Financing Sources		1,024,776	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	34,663,045	30,868,581				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	34,663,045	30,868,581	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(33,638,269)	(30,868,581)	0	0	0	0
Net Increase/Decrease in Fund Balance		(4,170,715)	(13,316,452)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	30,864,968	26,694,253		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	30,864,968		0		0	
Ending Fund Balance, June 30		26,694,253	13,377,801	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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			30,012	495,000	151,941	163,572
Total Income		0	0	30,012	495,000	151,941	163,572
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			3,529	35,000		
Employee Benefits	3000			378	11,000		
Supplies and Materials	4000			36,502			1,000
Other Operating Expenses and Services	5000			158,915	250,000		50,000
Capital Outlay	6000			4,499,315	10,000,000	123,644	112,572
Total Expenditures		0	0	4,698,639	10,296,000	123,644	163,572
Excess /(Deficiency) of Revenues over Expenditures		0	0	(4,668,627)	(9,801,000)	28,297	0
Other Financing Sources	8900				25,000,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(4,668,627)	15,199,000	28,297	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	24,868	372,566	400,863
Prior Years Adjustments	9020			4,693,495			
Adjusted Beginning Balance	9030	0		4,693,495		372,566	
Ending Fund Balance, June 30		0	0	24,868	15,223,868	400,863	400,863

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	644,134	591,190	2,325,516	30,270,000		
Total Income		644,134	591,190	2,325,516	30,270,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			54,310	200,000		
Employee Benefits	3000			12,245	92,800		
Supplies and Materials	4000			1,452,719	3,150,000		
Other Operating Expenses and Services	5000	98,183	1,130,191	13,913,511	23,906,000		
Capital Outlay	6000			32,816,500	58,303,000		
Total Expenditures		98,183	1,130,191	48,249,285	85,651,800	0	0
Excess /(Deficiency) of Revenues over Expenditures		545,951	(539,001)	(45,923,769)	(55,381,800)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		545,951	(539,001)	(45,923,769)	(55,381,800)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,580,377	3,126,327	121,339,175	75,415,406		0
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	2,580,376		121,339,175		0	
Ending Fund Balance, June 30		3,126,327	2,587,326	75,415,406	20,033,606	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	2,380,941	2,631,883	1,381,870	1,147,082		
Other Financing Sources	8900				493,341		
Total Income		2,380,941	2,631,883	1,381,870	1,640,423	0	0
Cost of Sales	5890						
Gross Profit or Loss		2,380,941	2,631,883	1,381,870	1,640,423	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	501,132	454,019	807,426	516,050		
Employee Benefits	3000	172,812	145,349	234,849	229,020		
Supplies and Materials	4000	27,903	1,863,090	52,815	510,075		
Other Operating Expenses and Services	5000	157,640	127,000	132,780	85,000		
Capital Outlay	6000	1,582,787		658,781			
Total Expenditures		2,442,274	2,589,458	1,886,651	1,340,145	0	0
Net Profit or Loss		(61,333)	42,425	(504,781)	300,278	0	0
Other Outgo	7000		330,245	34,146	163,096		
Net Increase/(Decrease) in Fund Balance		(61,333)	(287,820)	(538,927)	137,182	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,432,711	2,371,378	397,537	(141,390)		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,432,711		397,537		0	
Ending Fund Balance, June 30		2,371,378	2,083,558	(141,390)	(4,208)	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800	1,455,254	225,000				
Other Financing Sources	8900						
Total Income		1,455,254	225,000				
Cost of Sales	5890						
Gross Profit or Loss		1,455,254	225,000				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,521,754	142,654				
Employee Benefits	3000	76,575	54,840				
Supplies and Materials	4000	23,985	12,000				
Other Operating Expenses and Services	5000	277,161					
Capital Outlay	6000						
Total Expenditures		1,899,475	209,494				
Net Profit or Loss		(444,221)	15,506				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(444,221)	15,506				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(230,116)	(674,337)				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(230,116)					
Ending Fund Balance, June 30		(674,337)	(658,831)				

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	12,836	14,500				
Other Financing Sources	8900						
Total Income		12,836	14,500	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	353,333					
Capital Outlay	6000						
Total Expenditures		353,333	0	0	0		
Net Profit or Loss		(340,497)	14,500	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(340,497)	14,500	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	927,082	586,585		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	927,082		0			
Ending Fund Balance, June 30		586,585	601,085	0	0		

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	321,821	300,226				
Total Income		321,821	300,226	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	82,376	33,650				
Employee Benefits	3000	1,774	15,150				
Supplies and Materials	4000	13,879	152,300				
Other Operating Expenses and Services	5000	119,638	173,700				
Capital Outlay	6000	81,407					
Total Expenditures		299,074	374,800	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,747	(74,574)	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		22,747	(74,574)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	488,808	511,555		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	488,808		0		0	
Ending Fund Balance, June 30		511,555	436,981	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	34,484,503	35,000,000				
State Revenues	8600	7,086,766	7,095,000				
Local Revenues	8800	119	125				
Total Income		41,571,388	42,095,125	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		41,571,388	42,095,125	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	41,678,974	42,095,125				
Net Increase/(Decrease) in Fund Balance		(107,586)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	699,531	591,945		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	699,531		0		0	
Ending Fund Balance, June 30		591,945	591,945	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			821	900
Total Income		0	0	821	900
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000			4,498	4,800
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	4,498	4,800
Excess /(Deficiency) of Revenues over Expenditures		0	0	(3,677)	(3,900)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(3,677)	(3,900)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	32,683	29,006
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		32,683	
Ending Fund Balance, June 30		0	0	29,006	25,106

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,346,587
59	OTHER ENTERPRISE FUND	11	UNRESTRICTED SUBFUND	575,000

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 090

Name: SOUTHWESTERN

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					758,153	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			758,153	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,520,299			838,268	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	917,994	917,994
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	917,994	917,994
Other Operating Expenses and Services	5000		2,520,299		2,520,299		2,520,299
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
Other Outgo	7000				0		0
Total Expenditures		0	2,520,299	0	2,520,299	917,994	3,438,293
Ending Balance					0	678,427	678,427

Activity Classification	Activity 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	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,297,215			843,803	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
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	843,803	843,803
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	843,803	843,803
Other Operating Expenses and Services	5000		3,297,215		3,297,215		3,297,215
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
Other Outgo	7000				0		0
Total Expenditures		0	3,297,215	0	3,297,215	843,803	4,141,018
Ending Balance					0	678,427	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 090

Name: SOUTHWESTERN

EPA Revenue	7,272,385
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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: 2019-2020

Budget Year: 2020-2021

District ID: 090

Name: SOUTHWESTERN

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

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