

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2019-2020)
(Budget Report for Fiscal Year 2020-2021)

District: PASADENA

District Code: 770

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.


Michael Bush (Oct 6, 2020 10:10 PDT)

Oct 6, 2020

District Chief Business Officer

Date


Erika Endrijonas (Oct 6, 2020 11:30 PDT)

Oct 6, 2020

District Superintendent

Date

Contact: Michael J Bush

(626) 585-7172

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: 770

Name: PASADENA

	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	36,218,545	36,495,550		36,495,550
Other	1300	28,782,893	28,782,893		28,782,893
Total Instructional Salaries		65,001,438	65,278,443	0	65,278,443
Non-Instructional Salaries					
Contract or Regular	1200		11,427,859	164,009	11,591,868
Other	1400		638,583	7,288	645,871
Total Non-Instructional Salaries		0	12,066,442	171,297	12,237,739
Total Academic Salaries		65,001,438	77,344,885	171,297	77,516,182
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		25,035,652	748,779	25,784,431
Other	2300		1,749,057	247,371	1,996,428
Total Non-Instructional Salaries		0	26,784,709	996,150	27,780,859
Instructional Aides					
Regular Status	2200				0
Other	2400	148,505	148,505		148,505
Total Instructional Aides		148,505	148,505	0	148,505
Total Classified Salaries		148,505	26,933,214	996,150	27,929,364
Employee Benefits	3000	18,223,926	44,917,969	466,807	45,384,776
Supplies and Materials	4000		883,571	68,667	952,238
Other Operating Expenses	5000	57,433	12,843,441	358,791	13,202,232
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		83,431,302	162,923,080	2,061,712	164,984,792

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 770

Name: PASADENA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		514,663		514,663
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		92,284		92,284
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		18,824		18,824
Objects to Exclude	Object Code				
Rents and Leases	5060		1,146,568	7,259	1,153,827
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		3,784,300		3,784,300

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 770

Name: PASADENA

		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				0
Total Exclusions		0	5,556,639	7,259	5,563,898
Total for ECS 84362, 50% Law		83,431,302	157,366,441	2,054,453	159,420,894
Percent of CEE (Instructional Salary Cost / Total CEE)		53.02%	100.00%		
50% of Current Expense of Education			78,683,220		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		83,431,302	157,366,441	2,054,453	159,420,894
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		83,431,302	162,923,080	2,061,712	164,984,792
Capital Expenditures	6000	285,063	635,270	3,911	639,181
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		83,716,365	163,558,350	2,065,623	165,623,973

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

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	44,064		44,064
In County Treasury	9112	24,729,515	11,241,984	35,971,499
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	107,300		107,300
Investments (at cost)	9120			0
Accounts Receivable	9130	20,056,186	4,284,693	24,340,879
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	506,771	93,618	600,389
TOTAL ASSETS		45,443,836	15,620,295	61,064,131
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,927,250	1,039,297	2,966,547
Accrued Salaries and Wages Payable	9520	9,278,541	1,214,213	10,492,754
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	3,231,608	10,683,018	13,914,626
TOTAL LIABILITIES		14,437,399	12,936,528	27,373,927

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	506,771	93,618	600,389
Restricted Fund Balance	9752		2,590,149	2,590,149
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		506,771	2,683,767	3,190,538
Uncommitted Fund Balance	9790	30,499,666		30,499,666
TOTAL FUND EQUITY		31,006,437	2,683,767	33,690,204
TOTAL LIABILITIES AND FUND EQUITY		45,443,836	15,620,295	61,064,131

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

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	6,495,080		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		6,495,080	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: 770

Name: PASADENA

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	6,495,080		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		6,495,080	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		6,495,080	0	0
TOTAL LIABILITIES AND FUND EQUITY		6,495,080	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: 770

Name: PASADENA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			464,965			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			24,738			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			407			
TOTAL ASSETS		0	0	490,110	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			9,885			
Accrued Salaries and Wages Payable	9520			31,168			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			87,419			
TOTAL LIABILITIES		0	0	128,472	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	407	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	361,231	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	361,638	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	361,638	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	490,110	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

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	23,556,847	1,701,769	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	248,639	6,266	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	288,173		
TOTAL ASSETS		24,093,659	1,708,035	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	931,270	414,096	
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	2,325,214		
TOTAL LIABILITIES		3,256,484	414,096	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

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			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	288,173		
Restricted Fund Balance	9752		1,293,939	
Committed Fund Balance	9753			
Assigned Fund Balance	9754	20,549,002		
Total Designated Fund Balance		20,837,175	1,293,939	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		20,837,175	1,293,939	0
TOTAL LIABILITIES AND FUND EQUITY		24,093,659	1,708,035	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: 770

Name: PASADENA

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	52,079			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	1,450,581			
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220	100,698			
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		1,603,358	0	0	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: 770

Name: PASADENA

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	700			
Accrued Salaries and Wages Payable	9520	379			
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		1,079	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	1,079	0	0	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: 770

Name: PASADENA

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				
Total Reserved Fund Balance		0	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	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	1,602,279			
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,602,279	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,603,358	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

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	19,541,599	2,016,030
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	317,226	
Investments (at cost)	9120		
Accounts Receivable	9130	170,145	6,006
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		20,028,970	2,022,036

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	6,007,727	
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		6,007,727	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	6,007,727	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

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	14,021,243	2,022,036
Total Designated Fund Balance		14,021,243	2,022,036
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		14,021,243	2,022,036
TOTAL LIABILITIES AND FUND EQUITY		20,028,970	2,022,036

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

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	153,045	304,339						2,742,935
In County Treasury	9112				28,094				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	3,000							7,000
Investments (at cost)	9120						19,213,972		801,895
Accounts Receivable	9130	73,556	14,466		2,679,679				135,063
Due from Other Funds	9140								
Student Loans Receivable	9150				10,345				278
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								4,125
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		229,601	318,805	0	2,718,118	0	19,213,972	0	3,691,296

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

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	3,601			2,025,112				261,341
Accrued Salaries and Wages Payable	9520								12,745
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				115,758				
Total Current Liabilities and Deferred Revenue		3,601	0	0	2,140,870	0	0	0	274,086
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	3,601	0	0	2,140,870	0	0	0	274,086

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 770

Name: PASADENA

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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								4,125
Restricted Fund Balance	9752				577,248				
Committed Fund Balance	9753						19,213,972		
Assigned Fund Balance	9754	226,000	318,805						3,413,085
Total Designated Fund Balance		226,000	318,805	0	577,248	0	19,213,972	0	3,417,210
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		226,000	318,805	0	577,248	0	19,213,972	0	3,417,210
TOTAL LIABILITIES AND FUND EQUITY		229,601	318,805	0	2,718,118	0	19,213,972	0	3,691,296

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 770

Name: PASADENA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	1,748		1,748
Higher Education Act	8120	227,376	5,010,636	5,238,012
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		148,413	148,413
Student Financial Aid	8150	50,805		50,805
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170	2,199	974,609	976,808
Other Federal Revenues	8190	18,772	1,416,487	1,435,259
Total Federal Revenues	8100	300,900	7,550,145	7,851,045
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	85,295,554		85,295,554
Other General Apportionment	8613	1,991,254		1,991,254
General Categorical Programs	8620			
Child Development	8621		325,692	325,692
Extended Opportunity Programs and Services(EOPS)	8622		1,027,817	1,027,817
Disabled Students Programs and Services(DSPS)	8623		1,262,829	1,262,829
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		6,992,195	6,992,195
Other General Categorical Programs	8627		5,003,601	5,003,601

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 770

Name: PASADENA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	12,365,574		12,365,574
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,665,095	1,665,095
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	149,847		149,847
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	13,391		13,391
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,784,300	1,781,607	5,565,907
State Mandated Costs	8685	720,696		720,696
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,086,387	2,532,294	11,618,681
Total State Revenues	8600	113,407,003	20,591,130	133,998,133

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 770

Name: PASADENA

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	28,010,013		28,010,013
Tax Allocation, Supplemental Roll	8812	809,686		809,686
Tax Allocation, Unsecured Roll	8813	986,900		986,900
Prior Years Taxes	8816	597,582		597,582
Education Revenues Augmentation Fund (ERAF)	8817	7,019,471		7,019,471
Redevelopment Agency Funds - Pass Through	8818	1,467,751		1,467,751
Redevelopment Agency Funds - Residual	8819	130,894		130,894
Redevelopment Agency Funds - Asset Liquidation	8819.1	169,292		169,292
Contributions, Gifts, Grants, and Endowments	8820	570,138	187,374	757,512
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850			0
Interest and Investment Income	8860	409,005	177,401	586,406
Student Fees and Charges	8870			
Community Services Classes	8872	501,315		501,315
Dormitory	8873			0
Enrollment	8874	11,952,321		11,952,321
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-1887219		-1887219
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,504,460	1,504,460
Instructional Materials Fees and Sales of Materials	8877	93,209		93,209
Insurance	8878	844,728		844,728
Student Records	8879	71,187		71,187
Nonresident Tuition	8880	9,247,314		9,247,314
Parking Services and Public Transportation	8881		1,295,478	1,295,478
Other Student Fees and Charges	8885	18,782	178,702	197,484
Other Local Revenues	8890	1,381,630	30,685	1,412,315
Total Local Revenues	8800	62,393,999	3,374,100	65,768,099
Total Revenues		176,101,902	31,515,375	207,617,277

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 770

Name: PASADENA

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	15,637		15,637
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	541	950,000	950,541
Total Other Financing Sources	8900	16,178	950,000	966,178
Total Revenues and Other Financing Sources		176,118,080	32,465,375	208,583,455

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 770

Name: PASADENA

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						0
Architecture and Environmental Design	0200	410,196	27,415	302			437,913
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,052,886	755,920	214,745	153,103		6,176,654
Business and Management	0500	4,502,724	553,572	33,756	924		5,090,976
Communications	0600	1,370,289	188,407	53,394	128,478		1,740,568
Computer and Information Science	0700	2,175,002	183,276	64	26,501		2,384,843
Education	0800	3,142,121	1,106,005	339,757	89,718		4,677,601
Engineering and Related Industrial Technology	0900	5,261,759	1,121,761	270,042	239,358		6,892,920
Fine and Applied Arts	1000	8,072,481	1,381,816	256,470	223,284		9,934,051
Foreign language	1100	3,272,246	501,181	11,674			3,785,101
Health	1200	6,311,309	983,977	284,120	281,426		7,860,832
Consumer Education And Home Economics	1300			9,807	104,735		114,542
Law	1400						0
Humanities(Letters)	1500	12,650,300	1,654,006	65,095	114,754		14,484,155
Library Science	1600	60,964	3,490	5			64,459
Mathematics	1700	9,868,255	1,129,008	24,476			11,021,739
Military Studies	1800						0
Physical Sciences	1900	5,816,594	974,196	128,773	56,930		6,976,493
Psychology	2000	2,711,775	223,674	2,619			2,938,068
Public Affairs and Services	2100	912,330	128,762	80,544			1,121,636
Social Sciences	2200	7,981,756	757,770	35,500	25,775		8,800,801
Commercial Services	3000	510,932	159,847	32,260			703,039
Interdisciplinary Studies	4900	3,610,049	2,510,687	1,486,271	21,371		7,628,378
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	514,663					514,663
Sub-Total Instructional Activites		84,208,631	14,344,770	3,329,674	1,466,357		103,349,432
Total Expenditures for GF Activities*		84,208,657	87,385,016	21,685,055	2,837,079	11,118,098	207,233,905

*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: 770

Name: PASADENA

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		9,282,584	1,165,002	90,388		10,537,974
Course and Curriculum Development	6020		203,586	37,103			240,689
Academic / Faculty Senate	6030		487,874	9,858			497,732
Other Instructional Administration & Governance	6090		1,549,923	381,208	394,075		2,325,206
Total Instructional Admin. & Governance		0	11,523,967	1,593,171	484,463	0	13,601,601
Instructional Support Services	6100						
Learning Center	6110		880,987	6,528	114,366		1,001,881
Library	6120	8	2,513,178	440,725	204,953		3,158,864
Media	6130		458,834	17,502			476,336
Museums and Galleries	6140		47,702	1,038			48,740
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		8	3,900,701	465,793	319,319	0	4,685,821
Admissions and Records	6200		1,510,997	21,575			1,532,572
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,136,995	10,655			3,147,650
Matriculation and Student Assessment	6320	18	6,268,606	828,319	6,090		7,103,033
Transfer Programs	6330		378,148	22,422			400,570
Career Guidance	6340		269,303	350			269,653
Other Student Counseling and Guidance	6390			10			10
Total Student Counseling and Guidance		18	10,053,052	861,756	6,090	0	10,920,916

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 770

Name: PASADENA

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						0
Disabled Student Programs and Services (DSPS)	6420		2,232,064	58,961			2,291,025
Extended Opportunity Programs and Services (EOPS)	6430		797,626	19,108		227,442	1,044,176
Health Services	6440		1,379,156	146,939	2,104		1,528,199
Student Personnel Administration	6450		1,535,075	48,149			1,583,224
Financial Aid Administration	6460		1,789,498	236,878			2,026,376
Job Placement Services	6470		528,265	4,794			533,059
Veterans Services	6480		283,861	72,329			356,190
Miscellaneous Student Services	6490		4,968,545	2,289,245	316,602	280,405	7,854,797
Total Other Student Services		0	13,514,090	2,876,403	318,706	507,847	17,217,046
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,710,787	1,272,681	7,836		4,991,304
Custodial Services	6530		3,513,665	322,046			3,835,711
Grounds Maintenance and Repairs	6550		850,268	101,875			952,143
Utilities	6570			3,049,030			3,049,030
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	8,074,720	4,745,632	7,836	0	12,828,188
Planning, Policymaking and Coordinations	6600		4,576,326	827,245			5,403,571

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 770

Name: PASADENA

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		1,007,440	75,872	18,197		1,101,509
Fiscal Operations	6720		3,650,869	1,113,157	1		4,764,027
Human Resources Management	6730		2,555,955	728,209			3,284,164
Noninstruct Staff Retirees' Benefits & Retirement *	6740		18,824				18,824
Staff Development	6750		166,820	90,171			256,991
Staff Diversity	6760		136	22,170			22,306
Logistical Services	6770		3,010,941	712,650	131,240		3,854,831
Management Information Systems	6780		3,897,202	2,575,678			6,472,880
Other General Institutional Support Services	6790		1,723,788	375,416	25,059		2,124,263
Total General Institutional Support Services	6700	0	16,031,975	5,693,323	174,497	0	21,899,795
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		474,829	327,083			801,912
Community Use of Facilities	6830		495,882	4,466	3,911		504,259
Economic Development	6840		64,627	90			64,717
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,035,338	331,639	3,911	0	1,370,888

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 770

Name: PASADENA

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		539,932	11,759			551,691
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,654,776	394,386	41,298		2,090,460
Student and Co-Curricular Activities	6960			46,377			46,377
Student Housing	6970						0
Other Ancillary Services	6990			49,002			49,002
Total Ancillary Services	6900	0	2,194,708	501,524	41,298	0	2,737,530
Auxiliary Operations	7000						
Contract Education	7010		129,019	2,236			131,255
Other Auxiliary Operations	7090		495,353	435,084		3,353	933,790
Total Auxiliary Operations	7000	0	624,372	437,320	0	3,353	1,065,045

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 770

Name: PASADENA

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				14,602		14,602
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					9,845,336	9,845,336
Student Aid	7320					761,562	761,562
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,606,898	10,606,898
Sub-Total Non-Instructional Activites		26	73,040,246	18,355,381	1,370,722	11,118,098	103,884,473
Total Expenditures General Fund: activities *		84,208,657	87,385,016	21,685,055	2,837,079	11,118,098	207,233,905

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PASADENA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$252,903,695
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	23,883.96		
	2. 2019-2020 Second Period Actual FTES	23,882.10		
	3. 2019-2020 Population change factor (C2/C1)	0.9999		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$262,310,769
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)			\$262,310,769
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)			\$262,310,769
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			96,105,550
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			149,847
C.	Local Property taxes			39,220,601
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$135,475,998

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	300,900	395,966	7,550,145	16,911,610	7,851,045	17,307,576
State Revenues	8600	113,407,003	111,500,320	20,591,130	28,987,276	133,998,133	140,487,596
Local Revenues	8800	62,393,999	60,091,307	3,374,100	2,806,798	65,768,099	62,898,105
Total Revenues		176,101,902	171,987,593	31,515,375	48,705,684	207,617,277	220,693,277
EXPENDITURES:							
Academic Salaries	1000	77,516,179	76,842,930	5,547,883	5,877,463	83,064,062	82,720,393
Classified Salaries	2000	27,929,364	29,198,167	10,645,492	11,094,335	38,574,856	40,292,502
Employee Benefits	3000	45,384,773	47,001,127	4,569,982	5,867,309	49,954,755	52,868,436
Supplies and Materials	4000	952,240	1,872,579	1,805,420	6,009,457	2,757,660	7,882,036
Other Operating Expenses and Services	5000	13,202,233	15,628,281	5,725,162	10,819,026	18,927,395	26,447,307
Capital Outlay	6000	639,181	207,872	2,197,898	7,403,711	2,837,079	7,611,583
Total Expenditures		165,623,970	170,750,956	30,491,837	47,071,301	196,115,807	217,822,257
Excess /(Deficiency) of Revenues over Expenditures		10,477,932	1,236,637	1,023,538	1,634,383	11,501,470	2,871,020
Other Financing Sources	8900	16,178	3,000	950,000	350,000	966,178	353,000
Other Outgo	7000	9,845,336	1,143,750	1,272,762	3,454,006	11,118,098	4,597,756
Net Increase/(Decrease) in Fund Balance		648,774	95,887	700,776		1,349,550	(1,373,736)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	30,357,663	31,006,437	1,982,991	2,683,767	32,340,654	33,690,204
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	30,357,663		1,982,991		32,340,654	
Ending Fund Balance, June 30		31,006,437	31,102,324	2,683,767	1,214,144	33,690,204	32,316,468

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

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	548,691					
State Revenues	8600	30,602					
Local Revenues	8800	6,922,635	5,408,596				
Total Revenues		7,501,928	5,408,596	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	3,850,000	3,920,000				
Debt Interest and Other Service Charges	7120	3,781,092	2,740,801				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	7,631,092	6,660,801	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000			0	0	0	0
Net Increase/Decrease in Fund Balance				0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,624,244	6,495,080		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,624,244		0		0	
Ending Fund Balance, June 30		6,495,080	5,242,875	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					440,200	352,720
State Revenues	8600					258,869	509,098
Local Revenues	8800					294,934	294,581
Total Income		0	0	0	0	994,003	1,156,399
Expenditures							
Academic Salaries	1000					21,165	21,166
Classified Salaries	2000					551,892	594,022
Employee Benefits	3000					239,663	292,303
Supplies and Materials	4000					24,959	35,703
Other Operating Expenses and Services	5000					182,582	228,396
Capital Outlay	6000					6,010	
Total Expenditures		0	0	0	0	1,026,271	1,171,590
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0		(15,191)
Other Financing Sources	8900					36,000	36,000
Other Outgo	7000					10,043	20,809
Net Increase/(Decrease) in Fund Balance		0	0	0	0		0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	367,949	361,638
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		367,949	
Ending Fund Balance, June 30		0	0	0	0	361,638	361,638

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

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						
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

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	1,130,498	43,553,217				
Local Revenues	8800	1,367,707	547,714	42,057			
Total Income		2,498,205	44,100,931	42,057	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	35,284	42,186				
Other Operating Expenses and Services	5000	749,088	1,166,309				
Capital Outlay	6000	3,542,290	59,939,893	1,450,041	1,293,939		
Total Expenditures		4,326,662	61,148,388	1,450,041	1,293,939	0	0
Excess /(Deficiency) of Revenues over Expenditures							0
Other Financing Sources	8900	5,387,415	704,690				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,558,958					0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	17,278,217	20,837,175	2,701,923	1,293,939		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	17,278,217		2,701,923		0	
Ending Fund Balance, June 30		20,837,175	4,494,408	1,293,939	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	123,896	123,896				
Other Financing Sources	8900						
Total Income		123,896	123,896	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		123,896	123,896	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	132,519	132,519				
Capital Outlay	6000						
Total Expenditures		132,519	132,519	0	0	0	0
Net Profit or Loss				0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance				0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,610,902	1,602,279		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,610,902		0		0	
Ending Fund Balance, June 30		1,602,279	1,593,656	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		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				
Net Profit or Loss		0	0				
Other Outgo	7000	541					
Net Increase/(Decrease) in Fund Balance			0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	541	0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	541					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

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	4,021,674	3,600,000	33,836			
Other Financing Sources	8900	3,000,000					
Total Income		7,021,674	3,600,000	33,836	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	632,004	750,000				
Supplies and Materials	4000		1,000				
Other Operating Expenses and Services	5000	4,981,319	6,342,000				
Capital Outlay	6000	6,856	7,000				
Total Expenditures		5,620,179	7,100,000	0	0		
Net Profit or Loss		1,401,495		33,836	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,401,495		33,836	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	12,619,748	14,021,243	1,988,200	2,022,036		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,619,748		1,988,200			
Ending Fund Balance, June 30		14,021,243	10,521,243	2,022,036	2,022,036		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

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		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	37,906	25,237	75,192	67,000		
Total Income		37,906	25,237	75,192	67,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	7,850	5,350				
Employee Benefits	3000	748	548				
Supplies and Materials	4000	35,012	23,000	25,452	11,962		
Other Operating Expenses and Services	5000	28,348	19,264	27,976	18,038		
Capital Outlay	6000						
Total Expenditures		71,958	48,162	53,428	30,000	0	0
Excess /(Deficiency) of Revenues over Expenditures				21,764	37,000	0	0
Other Financing Sources	8900	65,867	19,760				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		31,815		21,764	37,000	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	194,185	226,000	297,041	318,805		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	194,185		297,041		0	
Ending Fund Balance, June 30		226,000	222,835	318,805	355,805	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

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	43,663,162	44,199,935				
State Revenues	8600	9,097,044	9,601,442				
Local Revenues	8800	65,323	27,000			1,161,207	765,000
Total Income		52,825,529	53,828,377	0	0	1,161,207	765,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	336,757				40,217	40,200
Capital Outlay	6000						
Total Expenditures		336,757	0	0	0	40,217	40,200
Excess /(Deficiency) of Revenues over Expenditures		52,488,772	53,828,377	0	0	1,120,990	724,800
Other Financing Sources	8900						
Other Outgo	7000	52,760,206	53,828,377				
Net Increase/(Decrease) in Fund Balance			0	0	0	1,120,990	724,800
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	848,682	577,248		0	18,092,982	19,213,972
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	848,682		0		18,092,982	
Ending Fund Balance, June 30		577,248	577,248	0	0	19,213,972	19,938,772

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,933,091	1,758,091
Total Income		0	0	1,933,091	1,758,091
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			297,184	250,000
Employee Benefits	3000			56,715	47,000
Supplies and Materials	4000			376,487	308,128
Other Operating Expenses and Services	5000			839,666	760,000
Capital Outlay	6000			21,147	22,000
Total Expenditures		0	0	1,591,199	1,387,128
Excess /(Deficiency) of Revenues over Expenditures		0	0	341,892	370,963
Other Financing Sources	8900			293,469	135,240
Other Outgo	7000			64,009	25,000
Net Increase/(Decrease) in Fund Balance		0	0	571,352	481,203
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,845,858	3,417,210
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,845,858	
Ending Fund Balance, June 30		0	0	3,417,210	3,898,413

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 770

Name: PASADENA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	950,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	36,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	5,500,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	3,000,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	359,336
11	UNRESTRICTED SUBFUND	59	OTHER ENTERPRISE FUND	541

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 770

Name: PASADENA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,428,079	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,428,079	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,784,300			1,345,354	
		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	5,449	5,449
Books, Magazines, & Periodicals	4200				0	8,228	8,228
Instructional Supplies & Materials	4300				0	1,093,122	1,093,122
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,106,799	1,106,799
Other Operating Expenses and Services	5000		3,784,300		3,784,300	560,211	4,344,511
Capital Outlay							
Library Books	6300				0	114,597	114,597
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	114,597	114,597
Other Outgo	7000				0		0
Total Expenditures		0	3,784,300	0	3,784,300	1,781,607	5,565,907
Ending Balance					0	991,826	991,826

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Propostition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					991,826	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			991,826	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,802,944			1,239,392	
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	1,567,178	1,567,178
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,567,178	1,567,178
Other Operating Expenses and Services	5000		3,802,944		3,802,944	550,702	4,353,646
Capital Outlay							
Library Books	6300				0	113,338	113,338
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	113,338	113,338
Other Outgo	7000				0		0
Total Expenditures		0	3,802,944	0	3,802,944	2,231,218	6,034,162
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 770

Name: PASADENA

EPA Revenue	12,365,574
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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	12,365,574	0	0	12,365,574
TOTAL		12,365,574	0	0	12,365,574

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 770

Name: PASADENA

	STRS	PERS		Increase	
Fiscal Year	t	t	t	t	Rate
2015-16					N/A
2016-17					23.34%
2017-18					22.42%
2018-19					10.82%
2019-20					14.41%
2020-21	10,289,212	6,863,751	17,152,963	-280,628	-1.61%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
PERS and STRS rates are included in the district adopted budget and paid through apportionment.