

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

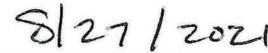
District: PASADENA

District Code: 770

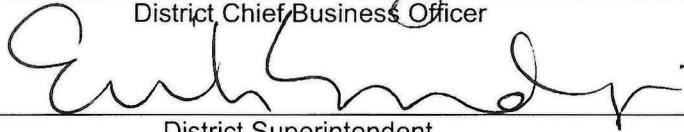
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



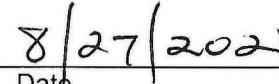
District Chief Business Officer



Date



District Superintendent



Date

Contact: Candace Jones

(626) 585-7172 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, 2021. Please submit the report to :

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 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	34,531,519	34,998,481		34,998,481
Other	1300	26,551,336	26,551,336		26,551,336
Total Instructional Salaries		61,082,855	61,549,817	0	61,549,817
Non-Instructional Salaries					
Contract or Regular	1200		12,171,203	163,488	12,334,691
Other	1400		467,512		467,512
Total Non-Instructional Salaries		0	12,638,715	163,488	12,802,203
Total Academic Salaries		61,082,855	74,188,532	163,488	74,352,020
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		25,007,161	1,070,997	26,078,158
Other	2300		655,627	79,907	735,534
Total Non-Instructional Salaries		0	25,662,788	1,150,904	26,813,692
Instructional Aides					
Regular Status	2200				0
Other	2400	58,622	58,622		58,622
Total Instructional Aides		58,622	58,622	0	58,622
Total Classified Salaries		58,622	25,721,410	1,150,904	26,872,314
Employee Benefits	3000	17,020,724	42,013,723	598,620	42,612,343
Supplies and Materials	4000		790,038	48,191	838,229
Other Operating Expenses	5000		11,437,230	531,575	11,968,805
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		78,162,201	154,150,933	2,492,778	156,643,711

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 770

Name: PASADENA

		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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		889,738		889,738
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		4,176,085		4,176,085

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		408,163		408,163
Equipment - Replacement	6420				0
Total Equipment		0	408,163	0	408,163
Total Capital Outlay		0	408,163	0	408,163
Other Outgo	7000				0
Total Exclusions		0	5,473,986	0	5,473,986
Total for ECS 84362, 50% Law		78,162,201	148,676,947	2,492,778	151,169,725
Percent of CEE (Instructional Salary Cost / Total CEE)		52.57%	100.00%		
50% of Current Expense of Education			74,338,474		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		78,162,201	148,676,947	2,492,778	151,169,725
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		78,162,201	154,150,933	2,492,778	156,643,711
Capital Expenditures	6000	89,865	434,538		434,538
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		78,252,066	154,585,471	2,492,778	157,078,249

For Year Ended June 30, 2021

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			0
In County Treasury	9112	39,745,899	11,431,757	51,177,656
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	107,300		107,300
Investments (at cost)	9120			0
Accounts Receivable	9130	32,328,621	11,289,222	43,617,843
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	312,408	12,803	325,211
TOTAL ASSETS		72,494,228	22,733,782	95,228,010
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,100,533	5,335,663	8,436,196
Accrued Salaries and Wages Payable	9520	8,413,858	1,180,711	9,594,569
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550	18,895,000		18,895,000
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	10,557,327	12,713,497	23,270,824
TOTAL LIABILITIES		40,966,718	19,229,871	60,196,589

For Year Ended June 30, 2021

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	312,408	12,803	325,211
Restricted Fund Balance	9752		3,491,108	3,491,108
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		312,408	3,503,911	3,816,319
Uncommitted Fund Balance	9790	31,215,102		31,215,102
TOTAL FUND EQUITY		31,527,510	3,503,911	35,031,421
TOTAL LIABILITIES AND FUND EQUITY		72,494,228	22,733,782	95,228,010

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 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	(30,917)		
In County Treasury	9112	5,510,416		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		5,479,499	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 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	5,479,499		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		5,479,499	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		5,479,499	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,479,499	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 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			910,612			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			123,200			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			558			
TOTAL ASSETS		0	0	1,034,370	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			5,197			
Accrued Salaries and Wages Payable	9520			45,453			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			21,784			
TOTAL LIABILITIES		0	0	72,434	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, 2021

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
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	558	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	961,378	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	961,936	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	961,936	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,034,370	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	34,869,411	18,007	
Cash With Fiscal Agents	9113	27,029,243		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,174,623	623	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	169,568		
TOTAL ASSETS		63,242,845	18,630	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,574,704	18,630	
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	13,875		
Deferred Revenues	9570	1,928,543		
TOTAL LIABILITIES		3,517,122	18,630	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	169,568		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	59,556,155		
Total Designated Fund Balance		59,725,723	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		59,725,723	0	0
TOTAL LIABILITIES AND FUND EQUITY		63,242,845	18,630	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 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	14,289			
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120	1,397,590			
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220	54,241			
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		1,466,120	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, 2021

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	25			
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		404	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	404	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, 2021

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	54,241			
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		54,241	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	1,411,475			
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,465,716	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,466,120	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	24,640,825	2,017,377
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	317,226	
Investments (at cost)	9120		
Accounts Receivable	9130	147,094	4,331
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	111,434	
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		25,216,579	2,021,708

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	6,035,905	
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		6,035,905	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	6,035,905	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	111,434	
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	19,069,240	2,021,708
Total Designated Fund Balance		19,180,674	2,021,708
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		19,180,674	2,021,708
TOTAL LIABILITIES AND FUND EQUITY		25,216,579	2,021,708

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	188,588	409,966						2,812,305
In County Treasury	9112				2,221,322				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	3,000							7,000
Investments (at cost)	9120						22,225,351		767,781
Accounts Receivable	9130	60,000	2,608		2,095,418				307,079
Due from Other Funds	9140								
Student Loans Receivable	9150				10,345				4,191
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								748
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		251,588	412,574	0	4,327,085	0	22,225,351	0	3,899,104

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	3,181	119		1,428,833				175,944
Accrued Salaries and Wages Payable	9520								4,160
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				2,307,054				
Total Current Liabilities and Deferred Revenue		3,181	119	0	3,735,887	0	0	0	180,104
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	3,181	119	0	3,735,887	0	0	0	180,104

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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								748
Restricted Fund Balance	9752				591,198				
Committed Fund Balance	9753						22,225,351		
Assigned Fund Balance	9754	248,407	412,455						3,718,252
Total Designated Fund Balance		248,407	412,455	0	591,198	0	22,225,351	0	3,719,000
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		248,407	412,455	0	591,198	0	22,225,351	0	3,719,000
TOTAL LIABILITIES AND FUND EQUITY		251,588	412,574	0	4,327,085	0	22,225,351	0	3,899,104

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	39,146		39,146
Higher Education Act	8120	169,015	2,880,718	3,049,733
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		112,462	112,462
Student Financial Aid	8150	48,404		48,404
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		859,384	859,384
Other Federal Revenues	8190	617,490	13,823,463	14,440,953
Total Federal Revenues	8100	874,055	17,676,027	18,550,082
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	55,679,393		55,679,393
Other General Apportionment	8613	1,985,342		1,985,342
General Categorical Programs	8620			
Child Development	8621		261,370	261,370
Extended Opportunity Programs and Services(EOPS)	8622		982,014	982,014
Disabled Students Programs and Services(DSPS)	8623		1,144,131	1,144,131
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,495,839	9,495,839

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	38,420,775		38,420,775
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,954,678	1,954,678
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	144,307		144,307
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	13,150		13,150
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,176,085	1,436,581	5,612,666
State Mandated Costs	8685	720,984		720,984
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,591,948	2,349,302	9,941,250
Total State Revenues	8600	108,731,984	17,623,915	126,355,899

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	29,354,844		29,354,844
Tax Allocation, Supplemental Roll	8812	815,201		815,201
Tax Allocation, Unsecured Roll	8813	1,003,917		1,003,917
Prior Years Taxes	8816	863,700		863,700
Education Revenues Augmentation Fund (ERAF)	8817	10,310,628		10,310,628
Redevelopment Agency Funds - Pass Through	8818	2,158,784		2,158,784
Redevelopment Agency Funds - Residual	8819	151,003		151,003
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	516,719	205,028	721,747
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850			0
Interest and Investment Income	8860	337,074	(2,532)	334,542
Student Fees and Charges	8870			
Community Services Classes	8872	624,357		624,357
Dormitory	8873			0
Enrollment	8874	10,840,291		10,840,291
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7	-1472		-1472
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,440,169	1,440,169
Instructional Materials Fees and Sales of Materials	8877	46,377		46,377
Insurance	8878	540,138		540,138
Student Records	8879	96,972		96,972
Nonresident Tuition	8880	8,262,094		8,262,094
Parking Services and Public Transportation	8881		7,121	7,121
Other Student Fees and Charges	8885	22,173	378	22,551
Other Local Revenues	8890	1,086,258	16,826	1,103,084
Total Local Revenues	8800	67,029,058	1,666,990	68,696,048
Total Revenues		176,635,097	36,966,932	213,602,029

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	2,060		2,060
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	2,401,085	1,878,894	4,279,979
Total Other Financing Sources	8900	2,403,145	1,878,894	4,282,039
Total Revenues and Other Financing Sources		179,038,242	38,845,826	217,884,068

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	384,899	32,369				417,268
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	5,486,325	723,863	138,458	208,335		6,556,981
Business and Management	0500	4,422,120	818,604	38,927	5,476		5,285,127
Communications	0600	1,208,960	114,740	53,730	59,830		1,437,260
Computer and Information Science	0700	2,424,646	153,766				2,578,412
Education	0800	2,663,041	846,153	155,797	46,521		3,711,512
Engineering and Related Industrial Technology	0900	4,501,439	1,141,571	189,656	265,133		6,097,799
Fine and Applied Arts	1000	7,153,893	1,147,653	174,477	109,039		8,585,062
Foreign language	1100	3,227,635	461,034	1,046			3,689,715
Health	1200	5,697,794	793,922	268,745	124,791		6,885,252
Consumer Education And Home Economics	1300		16,170	19,412	(47,734)		(12,152)
Law	1400			262			262
Humanities(Letters)	1500	12,107,726	1,422,701	73,365			13,603,792
Library Science	1600	59,641	9,379				69,020
Mathematics	1700	9,144,406	875,385	13,538	926		10,034,255
Military Studies	1800						0
Physical Sciences	1900	5,603,026	837,094	120,884	24,690		6,585,694
Psychology	2000	2,804,343	225,959				3,030,302
Public Affairs and Services	2100	595,880	54,491	86,982			737,353
Social Sciences	2200	7,811,069	570,686	12,590	1,682		8,396,027
Commercial Services	3000	481,961	179,548	27,890			689,399
Interdisciplinary Studies	4900	2,939,771	4,089,962	1,889,087	45,592		8,964,412
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		78,718,575	14,515,050	3,264,846	844,281		97,342,752
Total Expenditures for GF Activities*		78,718,575	84,811,663	21,752,387	3,814,644	27,445,581	216,542,850

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 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		8,879,841	1,038,157	1,551		9,919,549
Course and Curriculum Development	6020		96,600	1,887			98,487
Academic / Faculty Senate	6030		658,166	10,130			668,296
Other Instructional Administration & Governance	6090		1,726,455	1,285,312	796,956		3,808,723
Total Instructional Admin. & Governance		0	11,361,062	2,335,486	798,507	0	14,495,055
Instructional Support Services	6100						
Learning Center	6110		378,240	(528)			377,712
Library	6120		2,399,315	33,031	81,589		2,513,935
Media	6130		186,486	15,731	2,167		204,384
Museums and Galleries	6140		29,952				29,952
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	2,993,993	48,234	83,756	0	3,125,983
Admissions and Records	6200		1,523,406	38,482			1,561,888
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,338,702	6,463			3,345,165
Matriculation and Student Assessment	6320		4,544,629	476,483	4,875		5,025,987
Transfer Programs	6330		357,772	15,270			373,042
Career Guidance	6340		273,056	100			273,156
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	8,514,159	498,316	4,875	0	9,017,350

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: 2020-2021

Budget Year: 2021-2022

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		1,981,348	112,787			2,094,135
Extended Opportunity Programs and Services (EOPS)	6430		757,200	18,823		221,350	997,373
Health Services	6440		1,160,343	41,401			1,201,744
Student Personnel Administration	6450		1,736,131	22,168			1,758,299
Financial Aid Administration	6460		1,655,458	181,556			1,837,014
Job Placement Services	6470		430,766	5,862			436,628
Veterans Services	6480		381,172	129,359	17,897		528,428
Miscellaneous Student Services	6490		4,999,633	1,214,578	60,780	285,475	6,560,466
Total Other Student Services		0	13,102,051	1,726,534	78,677	506,825	15,414,087
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,241,599	1,477,887	632,991		5,352,477
Custodial Services	6530		3,287,554	449,420	304,603		4,041,577
Grounds Maintenance and Repairs	6550		988,765	105,888			1,094,653
Utilities	6570			2,442,091			2,442,091
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	7,517,918	4,475,286	937,594	0	12,930,798
Planning, Policymaking and Coordinations	6600		4,932,054	732,628			5,664,682

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,028,768	166,362	1,493		1,196,623
Fiscal Operations	6720		3,627,332	1,230,024			4,857,356
Human Resources Management	6730		2,623,846	1,631,759	1,284		4,256,889
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		197,189	342,871			540,060
Staff Diversity	6760			30,404			30,404
Logistical Services	6770		2,901,708	430,579	46,914		3,379,201
Management Information Systems	6780		4,315,715	2,833,350	713,263		7,862,328
Other General Institutional Support Services	6790		1,615,086	513,051	102,511		2,230,648
Total General Institutional Support Services	6700	0	16,309,644	7,178,400	865,465	0	24,353,509
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		445,390	547,162			992,552
Community Use of Facilities	6830		380,774	51,756			432,530
Economic Development	6840		441,202	8,410			449,612
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,267,366	607,328	0	0	1,874,694

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		516,825	5,242			522,067
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,643,018	235,192			1,878,210
Student and Co-Curricular Activities	6960			627			627
Student Housing	6970						0
Other Ancillary Services	6990			31,900			31,900
Total Ancillary Services	6900	0	2,159,843	272,961	0	0	2,432,804
Auxiliary Operations	7000						
Contract Education	7010		116,190				116,190
Other Auxiliary Operations	7090		498,927	568,569	9,779	2,896	1,080,171
Total Auxiliary Operations	7000	0	615,117	568,569	9,779	2,896	1,196,361

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			5,317	191,710		197,027
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					25,926,493	25,926,493
Student Aid	7320					1,009,367	1,009,367
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	26,935,860	26,935,860
Sub-Total Non-Instructional Activities			70,296,613	18,487,541	2,970,363	27,445,581	119,200,098
Total Expenditures General Fund: activities *		78,718,575	84,811,663	21,752,387	3,814,644	27,445,581	216,542,850

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PASADENA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$262,310,769
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	23,882.00		
	2. 2020-2021 Second Period Actual FTES	21,027.00		
	3. 2020-2021 Population change factor (C2/C1)	0.8805		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$244,198,906
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)			\$244,198,906
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$244,198,906
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			102,358,497
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			166,904
C.	Local Property taxes			47,318,324
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$149,843,725

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	874,055	1,040,048	17,676,027	58,627,111	18,550,082	59,667,159
State Revenues	8600	108,731,984	114,886,904	17,623,915	35,194,756	126,355,899	150,081,660
Local Revenues	8800	67,029,058	69,366,749	1,666,990	3,265,649	68,696,048	72,632,398
Total Revenues		176,635,097	185,293,701	36,966,932	97,087,516	213,602,029	282,381,217
EXPENDITURES:							
Academic Salaries	1000	74,352,023	81,541,044	6,749,844	7,357,276	81,101,867	88,898,320
Classified Salaries	2000	26,872,316	33,000,449	8,262,255	12,556,192	35,134,571	45,556,641
Employee Benefits	3000	42,612,340	50,637,880	4,681,460	6,290,112	47,293,800	56,927,992
Supplies and Materials	4000	838,227	1,449,558	2,264,135	21,968,020	3,102,362	23,417,578
Other Operating Expenses and Services	5000	11,968,806	17,899,088	6,681,219	25,375,533	18,650,025	43,274,621
Capital Outlay	6000	434,538	268,229	3,380,106	24,360,332	3,814,644	24,628,561
Total Expenditures		157,078,250	184,796,248	32,019,019	97,907,465	189,097,269	282,703,713
Excess /(Deficiency) of Revenues over Expenditures		19,556,847	497,453	4,947,913	(819,949)	24,504,760	(322,496)
Other Financing Sources	8900	2,403,145	1,556,812	1,878,894	475,000	4,282,039	2,031,812
Other Outgo	7000	21,438,918	318,600	6,006,663	1,777,049	27,445,581	2,095,649
Net Increase/(Decrease) in Fund Balance		521,074	1,735,665	820,144	(2,121,998)	1,341,218	(386,333)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	31,006,437	31,527,511	2,683,767	3,503,911	33,690,204	35,031,422
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	31,006,437		2,683,767		33,690,204	
Ending Fund Balance, June 30		31,527,511	33,263,176	3,503,911	1,381,913	35,031,422	34,645,089

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2020-2021

Budget Year: 2021-2022

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	(8,127)					
Local Revenues	8800	5,653,347	8,987,609				
Total Revenues		5,645,220	8,987,609	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	3,920,000	3,865,000				
Debt Interest and Other Service Charges	7120	2,740,801	2,670,450				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	6,660,801	6,535,450	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(6,660,801)	(6,535,450)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,015,581)	2,452,159	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	6,495,080	5,479,499		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,495,080		0		0	
Ending Fund Balance, June 30		5,479,499	7,931,658	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					168,502	900,398
State Revenues	8600					476,189	508,940
Local Revenues	8800					47,781	258,984
Total Income		0	0	0	0	692,472	1,668,322
Expenditures							
Academic Salaries	1000					21,959	23,907
Classified Salaries	2000					149,697	751,966
Employee Benefits	3000					213,226	338,579
Supplies and Materials	4000					41,656	132,684
Other Operating Expenses and Services	5000					160,588	394,795
Capital Outlay	6000						90,000
Total Expenditures		0	0	0	0	587,126	1,731,931
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	105,346	(63,609)
Other Financing Sources	8900					494,952	75,609
Other Outgo	7000						12,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	600,298	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	361,638	961,936
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		361,638	
Ending Fund Balance, June 30		0	0	0	0	961,936	961,936

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	1,511,074	42,145,324				
Local Revenues	8800	613,455	930,762	3,874			
Total Income		2,124,529	43,076,086	3,874	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	16,722	28,477				
Other Operating Expenses and Services	5000	870,477	1,244,499				
Capital Outlay	6000	6,642,577	85,595,124	1,297,814			
Total Expenditures		7,529,776	86,868,100	1,297,814	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(5,405,247)	(43,792,014)	(1,293,940)	0	0	0
Other Financing Sources	8900	54,726,036	27,305,433				
Other Outgo	7000	10,432,241	27,305,433				
Net Increase/(Decrease) in Fund Balance		38,888,548	(43,792,014)	(1,293,940)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	20,837,175	59,725,723	1,293,939	(1)		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	20,837,175		1,293,939		0	
Ending Fund Balance, June 30		59,725,723	15,933,709	(1)	(1)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	4,773	4,800				
Other Financing Sources	8900						
Total Income		4,773	4,800	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		4,773	4,800	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	141,336	145,000				
Capital Outlay	6000						
Total Expenditures		141,336	145,000	0	0	0	0
Net Profit or Loss		(136,563)	(140,200)	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(136,563)	(140,200)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,602,279	1,465,716		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,602,279		0		0	
Ending Fund Balance, June 30		1,465,716	1,325,516	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	3,551,600	3,700,000	(328)			
Other Financing Sources	8900	7,000,000					
Total Income		10,551,600	3,700,000	(328)	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	661,110	750,000				
Supplies and Materials	4000	233	1,000				
Other Operating Expenses and Services	5000	4,730,827	6,498,812				
Capital Outlay	6000		7,000				
Total Expenditures		5,392,170	7,256,812	0	0		
Net Profit or Loss		5,159,430	(3,556,812)	(328)	0		
Other Outgo	7000		3,000,000				
Net Increase/(Decrease) in Fund Balance		5,159,430	(6,556,812)	(328)	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	14,021,243	19,180,673	2,022,036	2,021,708		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,021,243		2,022,036			
Ending Fund Balance, June 30		19,180,673	12,623,861	2,021,708	2,021,708		

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	56	40,000	101,497	101,500		
Total Income		56	40,000	101,497	101,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	8,467	17,000				
Employee Benefits	3000	756	1,500				
Supplies and Materials	4000	8,014	17,000	611	20,000		
Other Operating Expenses and Services	5000	20,412	39,500	7,236	35,000		
Capital Outlay	6000						
Total Expenditures		37,649	75,000	7,847	55,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(37,593)	(35,000)	93,650	46,500	0	0
Other Financing Sources	8900	60,000	60,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		22,407	25,000	93,650	46,500	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	226,000	248,407	318,805	412,455		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	226,000		318,805		0	
Ending Fund Balance, June 30		248,407	273,407	412,455	458,955	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	42,825,771	62,985,370				
State Revenues	8600	9,053,375	11,309,349				
Local Revenues	8800	13,950	27,000			3,064,309	4,000,000
Total Income		51,893,096	74,321,719	0	0	3,064,309	4,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					52,931	50,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	52,931	50,000
Excess /(Deficiency) of Revenues over Expenditures		51,893,096	74,321,719	0	0	3,011,378	3,950,000
Other Financing Sources	8900						
Other Outgo	7000	51,879,146	74,321,719				
Net Increase/(Decrease) in Fund Balance		13,950	0	0	0	3,011,378	3,950,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	577,248	591,198		0	19,213,972	22,225,350
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	577,248		0		19,213,972	
Ending Fund Balance, June 30		591,198	591,198	0	0	22,225,350	26,175,350

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

770 PASADENA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			703,720	1,000,000
Total Income		0	0	703,720	1,000,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			153,681	
Employee Benefits	3000			46,355	
Supplies and Materials	4000			41,814	300,000
Other Operating Expenses and Services	5000			429,680	700,000
Capital Outlay	6000				
Total Expenditures		0	0	671,530	1,000,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	32,190	0
Other Financing Sources	8900			290,000	290,000
Other Outgo	7000			20,400	5,000
Net Increase/(Decrease) in Fund Balance		0	0	301,790	285,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,417,210	3,719,000
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,417,210	
Ending Fund Balance, June 30		0	0	3,719,000	4,004,000

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 770

Name: PASADENA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	350,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	138,918
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	13,600,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	7,000,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	60,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	290,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	2,401,085
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	356,034
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	201,562

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 770

Name: PASADENA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					991,826	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			991,826	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,176,085			1,797,085	
		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	4000						
Software	4100				0	39,502	39,502
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	662,599	662,599
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	702,101	702,101
Other Operating Expenses and Services	5000		4,176,085		4,176,085	644,898	4,820,983
Capital Outlay	6000						
Library Books	6300				0	79,630	79,630
Equipment	6400						
Equipment - Additional	6410				0	9,951	9,951
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	89,581	89,581
Other Outgo	7000				0		0
Total Expenditures		0	4,176,085	0	4,176,085	1,436,580	5,612,665
Ending Balance					0	1,352,331	1,352,331

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,352,331	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,352,331	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,318,028			1,323,139	
		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	2,011,870	2,011,870
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,011,870	2,011,870
Other Operating Expenses and Services	5000		3,318,028		3,318,028	619,600	3,937,628
Capital Outlay	6000						
Library Books	6300				0	35,000	35,000
Equipment	6400						
Equipment - Additional	6410				0	9,000	9,000
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	44,000	44,000
Other Outgo	7000				0		0
Total Expenditures		0	3,318,028	0	3,318,028	2,675,470	5,993,498
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 770

Name: PASADENA

EPA Revenue	38,420,775
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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	38,420,775	0	0	38,420,775
TOTAL		38,420,775	0	0	38,420,775

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 770

Name: PASADENA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	9,973,234	6,915,941	16,889,175	N/A	N/A
2021-22	10,978,489	8,042,383	19,020,872	2,131,697	12.62%
2022-23	12,700,321	9,389,431	22,089,752	3,068,880	16.13%
2023-24	13,095,301	10,052,379	23,147,680	1,057,928	4.79%
2024-25	13,558,875	10,638,674	24,197,549	1,049,869	4.54%
2025-26	13,965,641	10,957,834	24,923,475	725,926	3.00%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
PERS and STRS rates are included in the adopted budget and paid through apportionment. The District has money set aside in an irrevocable trust for PERS/STRS.