

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

District: BARSTOW

District Code: 910

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.

Eva Bagg  
District Chief Business Officer

12/1/20  
Date

Eva Bagg  
District Superintendent

12/1/20  
Date

Contact: Bagg Eva

(760) 252-2411 7215

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

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2019-2020 Budget Year: 2020-2021

District ID: 910

Name: BARSTOW

		Object Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Academic Salaries						
<b>Instructional Salaries</b>						
Contract or Regular						
	1100		3,415,709	3,415,709		3,415,709
Other						
	1300		2,231,701	2,231,701	42,740	2,274,441
<b>Total Instructional Salaries</b>						
			5,647,410	5,647,410	42,740	5,690,150
<b>Non-Instructional Salaries</b>						
Contract or Regular						
	1200			1,162,879	175,351	1,338,230
Other						
	1400		328,618	328,618	137,816	466,434
<b>Total Non-Instructional Salaries</b>						
			0	1,491,497	313,167	1,804,664
<b>Total Academic Salaries</b>						
			5,647,410	7,138,907	355,907	7,494,814
<b>Classified Salaries</b>						
<b>Non-Instructional Salaries</b>						
Regular Status						
	2100			2,819,078	1,436,861	4,255,939
Other						
	2300		230,345	230,345	162,556	392,901
<b>Total Non-Instructional Salaries</b>						
			0	3,049,423	1,599,417	4,648,840
<b>Instructional Aides</b>						
Regular Status						
	2200		433,859	433,859		433,859
Other						
	2400		133,074	133,074		133,074
<b>Total Instructional Aides</b>						
			566,933	566,933	0	566,933
<b>Total Classified Salaries</b>						
			566,933	3,616,356	1,599,417	5,215,773
<b>Employee Benefits</b>						
	3000		2,601,005	4,916,829	858,155	5,774,984
<b>Supplies and Materials</b>						
	4000		177,423	177,423	40,612	218,035
<b>Other Operating Expenses</b>						
	5000		2,294,059	2,294,059	242,458	2,536,517
<b>Equipment Replacement</b>						
	6420					0
<b>Total Expenditures Prior to Exclusions</b>						
			8,815,348	18,143,574	3,096,549	21,240,123

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2019-2020 Budget Year: 2020-2021

District ID: 910

Name BARSTOW

	TOP Code	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
<b>Activities to Exclude</b>					
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		74,125		74,125
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		168,767	150	168,917
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		454,330		454,330

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2019-2020 Budget Year: 2020-2021

District ID: 910

Name: BARSTOW

Object	Activity (ECSA) ECS 84362 A Instructional Salary Cost	Activity (ECSB) ECS 84362 B Total CEE	Activity (ECSX) Excluded Activities	Total
Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay				
Library Books	6000			0
Equipment	6300			0
Equipment - Additional	6400			0
Equipment - Replacement	6410			0
Total Equipment	6420			0
Total Capital Outlay				0
Other Outgo	7000		1,457,151	1,457,151
Total Exclusions		697,222	1,457,301	2,154,523
Total for ECS 84362, 50% Law	8,815,348	17,446,352	1,639,248	19,085,600
Percent of CEE (Instructional Salary Cost / Total CEE)	50.53%	100.00%		
50% of Current Expense of Education		8,723,176		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year				
Amount Required to be Expended for Salaries of Classroom Instructors	8,815,348	17,446,352	1,639,248	19,085,600
Reconciliation to Unrestricted General Fund Expenditures				
Total Expenditures Prior to Exclusions	8,815,348	18,143,574	3,096,549	21,240,123
Capital Expenditures	6000	246,974	15,428	262,402
Equipment Replacement (Back out)	6420		0	0
Total Unrestricted General Fund Expenditures	8,821,424	18,390,548	3,111,977	21,502,525

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
in County Treasury	9112	6,783,562	2,901,012	9,684,574
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	675,729	612,074	1,287,803
Due from Other Funds	9140		47,333	47,333
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	5,961		5,961
<b>TOTAL ASSETS</b>		7,480,252	3,560,419	11,040,671
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,533,944	414,896	1,948,840
Accrued Salaries and Wages Payable	9520			0
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	53,658	2,100,855	2,154,513
<b>TOTAL LIABILITIES</b>		1,587,602	2,515,751	4,103,353

**CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET**

**Governmental Funds Group  
10 General Fund — Combined  
(Total Unrestricted and Restricted)**

For Year Ended June 30, 2020

District ID: 910 Name: BARSTOW

Description	CA (Object)	11			12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund COMBINED	General Fund COMBINED	General Fund COMBINED	
<b>FUND BALANCE (NON-GASB 54)</b>								
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	0	0	0	0
<b>Fund Balance (GASB 54)</b>								
Nondspendable Fund Balance	9750							0
Restricted Fund Balance	9751							0
Committed Fund Balance	9752				1,044,668		1,044,668	1,044,668
Assigned Fund Balance	9753							0
Total Designated Fund Balance	9754							0
Uncommitted Fund Balance	9790	5,892,650	0	0	1,044,668		1,044,668	1,044,668
<b>TOTAL FUND EQUITY</b>		5,892,650	0	0	1,044,668		1,044,668	6,937,318
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		7,480,252	0	0	3,560,419		3,560,419	11,040,671

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910 Name: BARSTOW

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		0	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

- 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: 910 Name: BARSTOW

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>				
Nondisposable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Special Revenue Funds:

- 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: 910 Name: BARSTOW

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	0	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	39,424					
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						
<b>TOTAL LIABILITIES</b>		39,424	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Special Revenue Funds:

- 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: 910 Name: BARSTOW

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	(39,424)					
<b>TOTAL FUND EQUITY</b>		(39,424)	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>							
		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	41			42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
<b>ASSETS</b>						
Cash, Investments, and Receivables	9100					
Cash:						
Awaiting Deposit and in Banks	9111					
In County Treasury	9112	11,072,920				
Cash With Fiscal Agents	9113					
Revolving Cash Accounts	9114					
Investments (at cost)	9120					
Accounts Receivable	9130	45,904				
Due from Other Funds	9140					
Inventories, Stores, and Prepaid Items	9200					
Inventories and Stores	9210					
Prepaid Items	9220					
<b>TOTAL ASSETS</b>		11,118,824			0	0
<b>LIABILITIES</b>						
Current Liabilities and Deferred Revenue	9500					
Accounts Payable	9510		198			
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					
<b>TOTAL LIABILITIES</b>			198		0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	41			43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	
<b>FUND BALANCE (NON-GASB 54)</b>					
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	
<b>Fund Balance (GASB 54)</b>					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754				
Uncommitted Fund Balance	9790	11,118,626	0	0	
<b>TOTAL FUND EQUITY</b>		11,118,626	0	0	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		11,118,824	0	0	

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	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
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	9750				
Nondisposable 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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	177,595	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	816	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>			
Sites	9300		
Site Improvements	9310		
Accumulated Depreciation Site Improvements	9320		
Buildings	9321		
Accumulated Depreciation Buildings	9330		
Library Books	9331		
Equipment	9340		
Accumulated Depreciation Equipment	9350		
Work in Progress	9351		
<b>Total Fixed Assets</b>	9360	0	0
<b>TOTAL ASSETS</b>		178,411	0



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund	Other Internal Service Fund	
<b>FUND EQUITY</b>				
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
<b>Fund Balance (GASB 54)</b>				
Nondesignable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754			0
Uncommitted(Unrestricted) Fund Balance	9790		178,411	
<b>Other Equity</b>				
Contributed Capital	9800			
Retained Earnings	9810			
Investment in General Fixed Assets	9850			
	9890			
<b>TOTAL FUND EQUITY</b>			178,411	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>			178,411	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	151,402	8,525		54,356	152,018			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	9,471	1,387		472,188	38,776			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>									
Sites	9300								
Site Improvements	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		160,873	9,912	0	526,544	190,794	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	804			526,544	184,134			
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		804	0	0	526,544	184,134	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	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		804	0	0	526,544	184,134	0	0	0
<b>TOTAL LIABILITIES</b>	968								

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
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
<b>Fund Balance (GASB 54)</b>									
Nondesignated Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	160,069	9,912			6,660			
<b>Other Equity</b>									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
<b>TOTAL FUND EQUITY</b>		160,069	9,912	0	0	6,660	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		160,873	9,912	0	526,544	190,794	0	0	0

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
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**Details of General Fund Revenue**

For Actual Year 2019-2020

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Federal Revenues</b>				
Forest Revenues	8100			
	8110			0
Higher Education Act	8120	19,717	75,086	94,803
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		40,818	40,818
Student Financial Aid	8150			0
Veterans Education	8160	1,485		1,485
Vocational and Technical Education Act (VATEA)	8170		146,281	146,281
Other Federal Revenues	8190		66,981	66,981
<b>Total Federal Revenues</b>	8100	21,202	329,166	350,368
<b>State Revenues</b>				
General Apportionments	8600			
	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	17,048,711		17,048,711
Other General Apportionment	8613	47,730		47,730
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		637,198	637,198
Disabled Students Programs and Services(DSPS)	8623		339,029	339,029
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CaWORKs)	8625		240,884	240,884
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,575,790	2,575,790

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
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**Details of General Fund Revenue**

For Actual Year 2019-2020

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>EPA Proceeds</b>	8630	1,234,210		1,234,210
<b>Reimbursable Categorical Programs</b>				
Instructional Improvement Grant	8650			0
Other Reimbursable Categorical Programs	8651			0
	8652		840,082	840,082
<b>State Tax Subventions</b>				
Homeowners' Property Tax Relief	8670			
Timber Yield Tax	8671	22,401		22,401
Other State Tax Subventions	8672			0
	8673			0
<b>State Non-Tax Revenues</b>				
State Lottery Proceeds	8680			
State Mandated Costs	8681	454,330	162,150	616,480
Other State Non-Tax Revenues	8685	74,804		74,804
	8686			0
Other State Revenues	8690	777,917	71,821	849,738
<b>Total State Revenues</b>	8600	19,660,103	4,866,954	24,527,057

For Actual Year 2019-2020

District ID: 910

Name: BARSTOW



Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	Restricted Actual	General Fund Actual		
<b>Local Revenues</b>							
Property Taxes	8800						
Tax Allocation, Secured Roll	8810						
Tax Allocation, Supplemental Roll	8811	3,411,693				3,411,693	
Tax Allocation, Unsecured Roll	8812	60,050				60,050	
Prior Years Taxes	8813	114,034				114,034	
Education Revenues Augmentation Fund (ERAF)	8816	41,862				41,862	
Redevelopment Agency Funds - Pass Through	8817	(638,128)				(638,128)	
Redevelopment Agency Funds - Residual	8818	89,726				89,726	
Redevelopment Agency Funds - Asset Liquidation	8819	383,194				383,194	
Contributions, Gifts, Grants, and Endowments	8819.1					0	
Contract Services	8820		5,456			5,456	
Contract Instructional Services	8830						
Other Contract Services	8831	105,203	31,341			136,544	
Sales and Commissions	8832					0	
Rentals and Leases	8840	91,413				130,218	
Interest and Investment Income	8850	21,750				23,773	
Student Fees and Charges	8860	144,252	2,023			144,252	
Community Services Classes	8870					0	
Dormitory	8872					0	
Enrollment	8873					0	
Enrollment Contra Revenue for Uncollectible Receivables	8874	459,784				459,784	
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.1	(56,294)				(56,294)	
Enrollment Contra Revenue for COVID Refunds	8874.5					0	
Field Trips and Use of Nondistrict Facilities	8874.7					0	
Health Services	8875					0	
Instructional Materials Fees and Sales of Materials	8876					0	
Insurance	8877	1,216				1,216	
Student Records	8878					0	
Nonresident Tuition	8879	20,827				20,827	
Parking Services and Public Transportation	8880	428,084				428,084	
Other Student Fees and Charges	8881					0	
Other Local Revenues	8885	4,742				4,742	
	8890	154,691	650			155,341	
<b>Total Local Revenues</b>	8800	4,838,099	78,275			4,916,374	
<b>Total Revenues</b>		24,519,404	5,274,395			29,793,799	

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year 2019-2020 District ID: 910 Name: BARSTOW

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Other Financing Sources</b>				
Proceeds of General Fixed Assets	8900			0
Proceeds of Long-Term Debt	8910			0
Incoming Transfers -- (8970/8981/8982/8983)	8940	67,026	902,494	969,520
<b>Total Other Financing Sources</b>	898#	67,026	902,494	969,520
<b>Total Revenues and Other Financing Sources</b>		24,586,430	6,176,889	30,763,319

CALIFORNIA COMMUNITY COLLEGES

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For Actual Year 2019-2020 Budget Year: 2020-2021

District ID: 910

Name: BARSTOW

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	389,230		11,202	(5)		400,427
Business and Management	0500	253,501					253,501
Communications	0600	17,639					17,639
Computer and Information Science	0700	280,805					280,805
Education	0800	813,138	(1,067)	2,596	4,983		819,650
Engineering and Related Industrial Technology	0900	398,360		27,885	42,025		468,270
Fine and Applied Arts	1000	509,429	1,074	7,883			518,386
Foreign language	1100	10,512					10,512
Health	1200	60,394		3,115			63,509
Consumer Education And Home Economics	1300	203,726	6,258	23,678			233,662
Law	1400						0
Humanities(Letters)	1500	1,244,386		8,064			1,252,450
Library Science	1600	350					350
Mathematics	1700	734,079		1,820			735,899
Military Studies	1800						0
Physical Sciences	1900	579,409	24	4,139			583,572
Psychology	2000	340,999		7,371			348,370
Public Affairs and Services	2100	63,418					63,418
Social Sciences	2200	684,871		4,956			689,827
Commercial Services	3000	417,548		7,236			424,784
Interdisciplinary Studies	4900	2,027,139	135,857	147,680	179,186		2,489,862
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activities</b>		<b>9,028,933</b>	<b>142,146</b>	<b>257,625</b>	<b>226,189</b>		<b>9,654,893</b>
<b>Total Expenditures for GF Activities*</b>		<b>9,078,553</b>	<b>13,221,142</b>	<b>3,915,687</b>	<b>813,334</b>	<b>3,354,500</b>	<b>30,383,216</b>

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

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
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Expend by Non-Instructional Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

For Actual Year 2019-2020 Budget Year: 2020-2021

District ID: 910 Name: BARSTOW

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		1,625,969	385,003	79,241		2,090,213
Course and Curriculum Development	6020		118,984	25,443			144,427
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	1,744,953	410,446	79,241	0	2,234,640
Instructional Support Services	6100						
Learning Center	6110	62	432,795	90			432,947
Library	6120	248	148,223	3,239	24,030		175,740
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		9,142	1,919	228		11,289
<b>Total Instructional Support Services</b>		310	590,160	5,248	24,258	0	619,976
Admissions and Records	6200		434,865	12,457			447,322
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	99	1,334,410	12,564	1,908		1,348,981
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		127,932	5,986			133,918
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		99	1,462,342	18,550	1,908	0	1,482,899

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
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**Expend by Non-Instructional Activity**  
**S10 General Fund - Combined**  
 (Total Unrestricted and Restricted)

For Actual Year 2019-2020 Budget Year: 2020-2021

District ID: 910 Name: BARSTOW

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		112,570	11,006	5,024		128,600
Disabled Student Programs and Services (DSPS)	6420		161,877	86,641	26,143		274,661
Extended Opportunity Programs and Services (EOPS)	6430		395,335	38,061	323		433,719
Health Services	6440						0
Student Personnel Administration	6450		1,576,545	414,812	57,634		2,048,991
Financial Aid Administration	6460		405,015	58,981			463,996
Job Placement Services	6470						0
Veterans Services	6480		13,442	21,162	19,196		53,800
Miscellaneous Student Services	6490						0
<b>Total Other Student Services</b>		0	2,664,784	630,663	108,320	0	3,403,767
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510			132,672	955		375,950
Custodial Services	6530		242,323	42,211			243,374
Grounds Maintenance and Repairs	6550		152,546	30,555			183,101
Utilities	6570			349,150			349,150
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	596,032	554,588	955	0	1,151,575
<b>Planning, Policymaking and Coordinations</b>	6600		649,130	418,490			1,067,620

\* California Work Opportunity and Responsibility to Kids (CaiWORKs).

CALIFORNIA COMMUNITY COLLEGES  
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Expend by Non-Instructional Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

For Actual Year 2019-2020 Budget Year: 2020-2021

District ID: 910 Name: BARSTOW

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		54,924	42,848	4,916		102,688
Fiscal Operations	6720		468,637	64,086	7,372		540,095
Human Resources Management	6730		266,246	92,255	486		358,987
Noninstruct Staff Retirees' Benefits & Retirement *	6740		74,125				74,125
Staff Development	6750			11,009			11,009
Staff Diversity	6760		192,049	49,441			241,490
Logistical Services	6770			16,629			16,629
Management Information Systems	6780			537,129	177,392		1,362,310
Other General Institutional Support Services	6790		390,168	453,954	6,205		850,327
<b>Total General Institutional Support Services</b>	6700	0	2,093,938	1,267,351	196,371	0	3,557,660
Community Services & Economic Development	6800						
Community Recreation	6810			45,425			45,425
Community Service Classes	6820						0
Community Use of Facilities	6830		209,892				209,892
Economic Development	6840						0
Other Community Services & Economic Development	6890	103	919,248	57,433	29,690		1,006,474
<b>Total Community Services</b>	6800	103	1,129,140	102,858	29,690	0	1,261,791

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives

CALIFORNIA COMMUNITY COLLEGES  
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Expend by Non-Instructional Activity  
 S10 General Fund - Combined  
 (Total Unrestricted and Restricted)

For Actual Year 2019-2020		Budget Year: 2020-2021		District ID: 910		Name: BARSTOW	
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			591			591
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		553,339	209,884	5,740		768,963
Student Housing	6970						0
Other Ancillary Services	6990		456,099	8,826			464,925
<b>Total Ancillary Services</b>	<b>6900</b>	<b>0</b>	<b>1,009,438</b>	<b>219,301</b>	<b>5,740</b>	<b>0</b>	<b>1,234,479</b>
Auxiliary Operations	7000						
Contract Education	7010	49,108	15	9,778	2,112		61,013
Other Auxiliary Operations	7090		59,389				59,389
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>49,108</b>	<b>59,404</b>	<b>9,778</b>	<b>2,112</b>	<b>0</b>	<b>120,402</b>

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Expend by Non-Instructional Activity  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

For Actual Year 2019-2020 Budget Year 2020-2021

District ID: 910 Name: BARSTOW

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		644,810	8,332	138,550		791,692
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,524,177	1,524,177
Student Aid	7320					1,134,980	1,134,980
Other Outgo	7390					695,343	695,343
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,354,500	3,354,500
<b>Sub-Total Non-Instructional Activities</b>		49,620	13,078,996	3,658,062	587,145	3,354,500	20,728,323
<b>Total Expenditures General Fund: activities *</b>		9,078,553	13,221,142	3,915,687	813,334	3,354,500	30,383,216

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2020-2021 Appropriations Limit:				
A.	2019-2020 Appropriations Limit:				\$20,913,304
B.	2020-2021 Price Factor:	1.0373			
C.	Population factor:				
	1. 2018-2019 Second Period Actual FTES	2,582.00			
	2. 2019-2020 Second Period Actual FTES	2,362.75			
	3. 2019-2020 Population change factor (C2/C1)	0.9151			
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)				\$19,851,603
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)				\$19,851,603
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)				\$19,851,603
II.	2020-2021 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				16,293,273
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				30,000
C.	Local Property taxes				3,600,990
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				75,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				0
H.	2020-2021 Appropriations Subject to Limit				\$19,999,263

For Actual Year 2019-2020 Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	21,202	5,000	329,166	1,382,022	350,368	1,387,022
State Revenues	8600	19,660,103	19,047,504	4,866,954	9,168,683	24,527,057	28,216,187
Local Revenues	8800	4,838,099	4,870,005	78,275	140,902	4,916,374	5,010,907
<b>Total Revenues</b>		<b>24,519,404</b>	<b>23,922,509</b>	<b>5,274,395</b>	<b>10,691,607</b>	<b>29,793,799</b>	<b>34,614,116</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	7,519,564	6,935,471	795,333	1,334,488	8,314,897	8,269,959
Classified Salaries	2000	5,451,923	5,437,659	1,656,685	2,400,463	7,108,608	7,838,122
Employee Benefits	3000	5,791,462	5,260,585	1,084,728	1,176,707	6,876,190	6,437,292
Supplies and Materials	4000	240,615	424,875	267,110	641,366	507,725	1,066,241
Other Operating Expenses and Services	5000	2,537,521	3,272,218	870,441	2,528,381	3,407,962	5,800,599
Capital Outlay	6000	262,402	277,036	550,932	1,196,667	813,334	1,473,703
<b>Total Expenditures</b>		<b>21,803,487</b>	<b>21,607,844</b>	<b>5,225,229</b>	<b>9,278,072</b>	<b>27,028,716</b>	<b>30,885,916</b>
<b>Excess (Deficiency) of Revenues over Expenditures</b>		<b>2,715,917</b>	<b>2,314,665</b>	<b>49,166</b>	<b>1,413,535</b>	<b>2,765,083</b>	<b>3,728,200</b>
<b>Other Financing Sources</b>	8900	67,026	342,229	902,494	618,224	969,520	960,453
<b>Other Outgo</b>	7000	1,457,151	1,250,000	1,897,349	3,076,427	3,354,500	4,326,427
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>1,325,792</b>	<b>1,406,894</b>	<b>(945,689)</b>	<b>(1,044,668)</b>	<b>380,103</b>	<b>362,226</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,220,361	5,892,650	2,709,733	1,044,668	6,930,094	6,937,318
Prior Years Adjustments	9020	346,497		(719,376)		(372,879)	
Adjusted Beginning Balance	9030	4,566,858		1,990,357		6,557,215	
<b>Ending Fund Balance, June 30</b>		<b>5,892,650</b>	<b>7,299,544</b>	<b>1,044,668</b>	<b>0</b>	<b>6,937,318</b>	<b>7,299,544</b>

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Revenues</b>		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>		0	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>		0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

910 BARSTOW

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2019-2020 Budget Year: 2020-2021

Special Revenue Funds

Description	Object Code	FUND: 31 BOOKSTORE FUND		FUND 32 CAFETERIA FUND		FUND 33 CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(444)					
Capital Outlay	6000						
<b>Total Expenditures</b>		(444)	0	0	0	0	0
<b>Excess (Deficiency) of Revenues over Expenditures</b>		444	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		444	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(39,868)	(39,424)	0	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(39,868)		0		0	
<b>Ending Fund Balance, June 30</b>		(39,424)	(39,424)	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year 2019-2020 Budget Year: 2020-2021

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	186,938	150,000				
<b>Total Income</b>		186,938	150,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	48,008	430,000				
Capital Outlay	6000	460,590	740,425				
<b>Total Expenditures</b>		508,598	1,170,425	0	0	0	0
<b>Excess (Deficiency) of Revenues over Expenditures</b>		(321,660)	(1,020,425)	0	0	0	0
<b>Other Financing Sources</b>	8900	1,250,000	1,250,000				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		928,340	229,575	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	10,190,286	11,118,626		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	10,190,286		0		0	
<b>Ending Fund Balance, June 30</b>		11,118,626	11,348,201	0	0	0	0

For Actual Year 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
<b>Expenditures</b>							
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
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
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

Enterprise Funds

Description	Object Code	FUND: 59	
		OTHER ENTERPRISE FUND Actual	Budget
<b>REVENUES:</b>			
Local Revenues	8800		
Other Financing Sources	8900		
Total Income		0	0
Cost of Sales	5890		
Gross Profit or Loss		0	0
<b>Expenditures</b>			
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
<b>Beginning Fund Balance:</b>			
Net Beginning Balance, July 1	9010		0
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	0	
Ending Fund Balance, June 30		0	0



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Local Revenues	8800	3,457	1,250		
Other Financing Sources	8900				
<b>Total Income</b>		3,457	1,250	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Net Profit or Loss</b>		3,457	1,250	0	0
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		3,457	1,250	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	174,954	178,411		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	174,954		0	
<b>Ending Fund Balance, June 30</b>		178,411	179,661	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year 2019-2020 Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	85,200	80,000	6,356	5,000		
Total Income		85,200	80,000	6,356	5,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	36,712	30,000				
Other Operating Expenses and Services	5000	53,487	50,000	1,169	5,000		
Capital Outlay	6000						
Total Expenditures		90,199	80,000	1,169	5,000	0	0
Excess (Deficiency) of Revenues over Expenditures		(4,999)	0	5,187	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(4,999)	0	5,187	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	165,068	160,069	4,725	9,912		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	165,068		4,725		0	
Ending Fund Balance, June 30		160,069	160,069	9,912	9,912	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

910 BARSTOW

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	9,026,269	9,000,000				
State Revenues	8600	1,829,272	1,800,000				
Local Revenues	8800	76,913	70,000	63,954	60,000		
Total Income		10,932,454	10,870,000	63,954	60,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			55,872	60,000		
Capital Outlay	6000						
Total Expenditures		0	0	55,872	60,000	0	0
Excess (Deficiency) of Revenues over Expenditures		10,932,454	10,870,000	8,082	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	10,932,454	10,870,000				
Net Increase/(Decrease) in Fund Balance		0	0	8,082	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	182,712	190,794		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	182,712		0	
Ending Fund Balance, June 30		0	0	190,794	190,794	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

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

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 910

Name: BARSTOW

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,250,000

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Receipt and Expenditures of Lottery Proceeds**  
**Lottery Actual Report**  
**L10 GENERAL FUND**

For Actual Year 2019-2020 Budget Year: 2020-2021

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Instructional & Institutional Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					88,215	
Adjustments	9020					10,531	
Adjusted Beginning Balance	9030		0			98,746	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		454,330			151,619	
<b>Expenditures</b>							
Academic Salaries	1000					0	0
Classified Salaries	2000					0	0
Employee Benefits	3000					0	0
Supplies & Materials	4000						
Software	4100						0
Books, Magazines, & Periodicals	4200					3,902	3,902
Instructional Supplies & Materials	4300					42,063	42,063
Noninstructional Supplies & Mtrls	4400					0	0
<b>Total Supplies and Materials</b>		0	0	0		45,965	45,965
Other Operating Expenses and Services	5000		454,330			48,100	502,430
Capital Outlay	6000						
Library Books	6300						
Equipment	6400					24,166	24,166
Equipment - Additional	6410						
Equipment - Replacement	6420						
<b>Total Capital Outlay</b>		0	0	0		24,166	24,166
Other Outgo	7000						
<b>Total Expenditures</b>		0	454,330	0	454,330	118,231	572,561
<b>Ending Balance</b>					0	132,134	132,134

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
**SUPPLEMENTAL DATA**

**Receipt and Expenditures of Lottery Proceeds**  
**Lottery Budget Report**  
**L10 GENERAL FUND**

For Actual Year 2019-2020 Budget Year: 2020-2021

District ID: 910 Name: BARSTOW

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)		
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010				132,134	
Adjustments	9020					
Adjusted Beginning Balance	9030		0		132,134	
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		360,000		117,600	
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20	Total
<b>Expenditures</b>						
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	249,734
Noninstructional Supplies & Mtrls	4400				0	0
<b>Total Supplies and Materials</b>		0	0	0	0	249,734
Other Operating Expenses and Services	5000		360,000		360,000	360,000
Capital Outlay	6000					
Library Books	6300				0	0
Equipment	6400					
Equipment - Additional	6410				0	0
Equipment - Replacement	6420				0	0
<b>Total Capital Outlay</b>		0	0	0	0	0
Other Outgo	7000					
<b>Total Expenditures</b>		0	360,000	0	360,000	609,734
<b>Ending Balance</b>					0	0

For Actual Year 2019-2020 District ID: 910 Name: BARSTOW

EPA Revenue	1,234,210
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	1,234,210	0	0	1,234,210
<b>TOTAL</b>		<b>1,234,210</b>	<b>0</b>	<b>0</b>	<b>1,234,210</b>



CALIFORNIA COMMUNITY COLLEGES

Pension Costs

Annual Financial and Budget Report

For Actual Year 2019-2020

Budget Year: 2020-2021

District ID: 910

Name: BARSTOW

Fiscal Year	STRS		PERS		Increase		Rate
	Amount	Total	Amount	Total	Amount	Rate	
2015-16	628,253	1,057,823	429,570	N/A	N/A	N/A	N/A
2016-17	797,497	1,359,388	561,891	1,624,806	301,565	265,418	28.51%
2017-18	948,400	1,991,913	676,406	2,423,652	367,107	431,739	19.52%
2018-19	1,055,866	2,612,407	936,027	1,285,223	188,755		22.59%
2019-20	1,263,716		1,159,936				21.67%
2020-21	1,327,184		1,285,223				7.79%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The District has established an ongoing reserve in the 20/21 budget that includes increases.