

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2014-2015)  
(Budget Report for Fiscal Year 2015-2016)

District: BARSTOW

District Code: 910

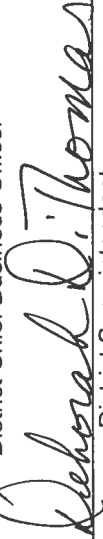
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

4.29-15

Date



District Superintendent

9/30/15

Date

Contact: George Walters

(760) 252-2411 7290

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, 2015. 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: 2014-2015 Budget Year: 2015-2016

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA) ECS 84362 A		Activity (ECSB) ECS 84362 B		Activity (ECSX) Excluded Activities		
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Total CEE AC 0100 - 6799	AC 6800 - 7390	Total		
<b>Academic Salaries</b>								
<b>Instructional Salaries</b>								
Contract or Regular	1100	2,456,820	2,456,820					2,456,820
Other	1300	1,701,241	1,701,241					1,701,241
<b>Total Instructional Salaries</b>		4,158,061	4,158,061	0				4,158,061
<b>Non-Instructional Salaries</b>								
Contract or Regular	1200		950,988			264,746		1,215,734
Other	1400		61,820			101,071		162,891
<b>Total Non-Instructional Salaries</b>		0	1,012,808			365,817		1,378,625
<b>Total Academic Salaries</b>		4,158,061	5,170,869			365,817		5,536,686
<b>Classified Salaries</b>								
<b>Non-Instructional Salaries</b>								
Regular Status	2100		1,844,750			1,016,200		2,860,950
Other	2300		145,115			83,288		228,403
<b>Total Non-Instructional Salaries</b>		0	1,989,865			1,099,488		3,089,353
<b>Instructional Aides</b>								
Regular Status	2200		318,819					318,819
Other	2400		77,254					77,254
<b>Total Instructional Aides</b>			396,073			0		396,073
<b>Total Classified Salaries</b>			396,073			1,099,488		3,485,426
<b>Employee Benefits</b>								
	3000		1,096,433			522,077		3,032,373
<b>Supplies and Materials</b>								
	4000		152,579			55,348		207,927
<b>Other Operating Expenses</b>								
	5000		1,736,882			254,188		1,991,070
<b>Equipment Replacement</b>								
	6420							0
<b>Total Expenditures Prior to Exclusions</b>			5,650,567			2,296,918		14,253,482

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

S111 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015 Budget Year: 2015-2016

District ID: 910

Name: BARSTOW

Activities to Exclude	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	ECS 84362 B	Excluded Activities AC 6800 - 7390	Total
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,572	1,572	1,572			1,572
Student Health Services Above Amount Collected	6441						0
Student Transportation	6491						0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740			229,448			229,448
<b>Objects to Exclude</b>	<b>Object Code</b>						
Rents and Leases	5060			137,130		2,713	139,843
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			360,267			360,267

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	ECS 84362 A	Total CEE	ECS 84362 B	Excluded Activities	Total
Capital Outlay	6000		AC 0100-5900 & AC 6110	AC 0100 - 6799		AC 6800 - 7390	
Library Books	6300						0
Equipment	6400						
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Equipment		0	0	0	0	0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						2,945,362
<b>Total Exclusions</b>		1,572	728,417	2,948,075			3,676,492
<b>Total for ECS 84362, 50% Law</b>		5,648,995	11,228,147	(651,157)			10,576,990
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.31%	100.00%				
<b>50% of Current Expense of Education</b>			5,614,074				
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>							
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		5,648,995	11,228,147	(651,157)			10,576,990
<b>Reconciliation to Unrestricted General Fund Expenditures</b>							
<b>Total Expenditures Prior to Exclusions</b>		5,650,567	11,956,564	2,296,918			14,253,482
<b>Capital Expenditures</b>	6000		194,223	5,611			199,834
<b>Equipment Replacement (Back out)</b>	6420		0	0			0
<b>Total Unrestricted General Fund Expenditures</b>		5,650,567	12,150,787	2,302,529			14,453,316

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2015

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	3,355,990	851,029	4,207,019
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	820,192	400,898	1,221,090
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		<b>4,191,182</b>	<b>1,251,927</b>	<b>5,443,109</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	456,506	449,891	906,397
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	49,237		49,237
<b>TOTAL LIABILITIES</b>		<b>505,743</b>	<b>449,891</b>	<b>955,634</b>

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2015

District ID: 910 Name: BARSTOW

Description	CA (Object)	11			12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Restricted	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
<b>Fund Balance (GASB 54)</b>								
Nonspendable Fund Balance	9750							0
Restricted Fund Balance	9751						802,036	802,036
Committed Fund Balance	9752							0
Assigned Fund Balance	9753							0
Total Designated Fund Balance	9754						802,036	802,036
Uncommitted Fund Balance	9790		3,685,439					3,685,439
<b>TOTAL FUND EQUITY</b>			3,685,439		802,036		4,487,475	4,487,475
<b>TOTAL LIABILITIES AND FUND EQUITY</b>			4,191,182		1,251,927		5,443,109	5,443,109

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, 2015

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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>				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754		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, 2015

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	188,955					
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	241,578					
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	68,340					
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		498,873	0	0	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	211,907					
Accrued Salaries and Wages Payable	9520	230,457					
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>		442,364	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 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, 2015

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
Unassigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	56,509	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		56,509	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		498,873	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 910

Name: BARSTOW

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond 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	5,329,427						
Cash With Fiscal Agents	9113							
Revolving Cash Accounts	9114							
Investments (at cost)	9120							
Accounts Receivable	9130	467,874						
Due from Other Funds	9140							
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210							
Prepaid Items	9220							
<b>TOTAL ASSETS</b>		5,797,301	0	0	0	0	0	0
<b>LIABILITIES</b>								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	580,993						
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>		580,993	0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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				
Total Designated Fund Balance		0	0	0	
Uncommitted Fund Balance	9790	5,216,308			
<b>TOTAL FUND EQUITY</b>		5,216,308	0	0	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,797,301	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, 2015

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>					
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

Enterprise Funds:

51 Bookstore Fund      50 Enterprise Funds:      53 Farm Operations Fund  
 52 Cafeteria Fund      59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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

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, 2015

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				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 910

Name: BARSTOW

ASSETS	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund		
Cash, Investments, and Receivables		9100			
Cash:					
Awaiting Deposit and in Banks		9111			
In County Treasury		9112	166,937		
Cash With Fiscal Agents		9113			
Revolving Cash Accounts		9114			
Investments (at cost)		9120			
Accounts Receivable		9130	149		
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>		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
<b>TOTAL ASSETS</b>			167,086	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, 2015

District ID: 910

Name: BARSTOW

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance 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
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
<b>TOTAL LIABILITIES</b>	968	0		0

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 910

Name: BARSTOW

FUND EQUITY	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund		
	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
	<b>Fund Balance (GASB 54)</b>	9750			
	Nonspendable Fund Balance	9751			
	Restricted Fund Balance	9752			
	Committed Fund Balance	9753			
	Assigned Fund Balance	9754			
	Total Designated Fund Balance		0		0
	Uncommitted(Unrestricted) Fund Balance	9790	167,086		
	<b>Other Equity</b>	9800			
	Contributed Capital	9810			
	Retained Earnings	9850			
	Investment in General Fixed Assets	9890			
	<b>TOTAL FUND EQUITY</b>		167,086		0
	<b>TOTAL LIABILITIES AND FUND EQUITY</b>		167,086		0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	112,345	8,685		48,900	181,866			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,490	701		103,266	14,942			
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								
Total Fixed Assets	9360	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		118,835	9,386	0	152,166	196,808	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	1,260	83		152,166	190,390			
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 Current Liabilities and Deferred Revenue</b>		1,260	83	0	152,166	190,390	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
<b>Total Long-Term Liabilities</b>		1,260	83	0	152,166	190,390	0	0	0
<b>TOTAL LIABILITIES</b>	968	1,260	83	0	152,166	190,390	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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>									
Nonspendable 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	117,575	9,303			6,418			
<b>Other Equity</b>									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		117,575	9,303	0	0	6,418	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		118,835	9,386	0	152,166	196,808	0	0	0

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2014-2015 District ID: 910 Name: BARSTOW

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Restricted	Restricted	General Fund	Actual	Actual
<b>Federal Revenues</b>							
Forest Revenues	8100						0
Higher Education Act	8110						0
Workforce Investment Act	8120	16,210	95,204		111,414		
Temporary Assistance for Needy Families (TANF)	8130						0
Student Financial Aid	8140		20,389		20,389		
Veterans Education	8150						0
Vocational and Technical Education Act (VATEA)	8160	1,341			1,341		
Other Federal Revenues	8170		168,261		168,261		
<b>Total Federal Revenues</b>	8190		10,177		10,177		
<b>State Revenues</b>	8100	17,551	294,031		311,582		
General Apportionments	8600						0
Apprenticeship Apportionment	8610						0
State General Apportionment	8611						0
Other General Apportionment	8612	8,177,319			8,177,319		
General Categorical Programs	8613	52,879			52,879		
Child Development	8620						0
Extended Opportunity Programs and Services(EOPS)	8621						0
Disabled Students Programs and Services(DSPS)	8622		430,369		430,369		
Temporary Assistance for Needy Families (TANF)	8623		211,203		211,203		
California Work Opportunity and Responsibility to Kids (CalWORKs)	8624						0
Telecommunications and Technology Infrastructure Program (TTIP)	8625		211,823		211,823		
Other General Categorical Programs	8626						0
<b>Total</b>	8627		1,442,781		1,442,781		

CALIFORNIA COMMUNITY COLLEGES  
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Details of General Fund Revenue

For Actual Year: 2014-2015

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	2,796,549		2,796,549
<b>Reimbursable Categorical Programs</b>	8650			0
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		309,335	309,335
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	38,122		38,122
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	360,267	100,246	460,513
State Mandated Costs	8685	177,713		177,713
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	8600	11,602,849	2,705,757	14,308,606

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

**Details of General Fund Revenue**

For Actual Year: 2014-2015

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
<b>Local Revenues</b>							
Property Taxes	8800						
	8810						
Tax Allocation, Secured Roll	8811	3,988,572				3,988,572	
Tax Allocation, Supplemental Roll	8812	54,166				54,166	
Tax Allocation, Unsecured Roll	8813	191,589				191,589	
Prior Years Taxes	8816	37,070				37,070	
Education Revenues Augmentation Fund (ERAF)	8817	(1,352,642)				(1,352,642)	
Redevelopment Agency Funds - Pass Through	8818	49,249				49,249	
Redevelopment Agency Funds - Residual	8819	226,333				226,333	
Redevelopment Agency Funds - Asset Liquidation	8819.1					0	
Contributions, Gifts, Grants, and Endowments	8820		105,000			105,000	
Contract Services	8830						
Contract Instructional Services	8831	72,720	40,000			112,720	
Other Contract Services	8832					0	
Sales and Commissions	8840	8,394				8,394	
Rentals and Leases	8850	32,687				32,687	
Interest and Investment Income	8860	22,738				22,738	
Student Fees and Charges	8870					0	
Community Services Classes	8872					0	
Dormitory	8873					0	
Enrollment	8874	489,769				489,769	
Contra Revenue Account	8874.1	(12,564)				(12,564)	
Field Trips and Use of Nondistrict Facilities	8875					0	
Health Services	8876					0	
Instructional Materials Fees and Sales of Materials	8877	6,578				6,578	
Insurance	8878					0	
Student Records	8879	22,778				22,778	
Nonresident Tuition	8880	153,107				153,107	
Parking Services and Public Transportation	8881					0	
Other Student Fees and Charges	8885	5,115				5,115	
Other Local Revenues	8890	115,398	4,672			120,070	
<b>Total Local Revenues</b>	8800	4,111,057	149,672			4,260,729	
<b>Total Revenues</b>		15,731,457	3,149,460			18,880,917	



CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2014-2015

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>				
Proceeds of General Fixed Assets	8900			
	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	9,924	270,362	280,286
<b>Total Other Financing Sources</b>	8900	9,924	270,362	280,286
<b>Total Revenues and Other Financing Sources</b>		15,741,381	3,419,822	19,161,203

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

For Actual Year: 2014-2015 Budget Year: 2015-2016

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				
Agriculture and Natural Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	304,103		6,318			310,421
Business and Management	0500	229,102		180			229,282
Communications	0600						0
Computer and Information Science	0700	200,394		1,883			202,277
Education	0800	592,421		3,724	1,723		597,868
Engineering and Related Industrial Technology	0900	256,153	466	22,764	117,056		396,439
Fine and Applied Arts	1000	356,300		11,298	9,322		376,920
Foreign language	1100	10,701					10,701
Health	1200	27,174		6,365			33,539
Consumer Education And Home Economics	1300	158,964	5,104	16,567	1,080		181,715
Law	1400						0
Humanities(Letters)	1500	772,367		8,562			780,929
Library Science	1600						0
Mathematics	1700	574,184		4,661			578,845
Military Studies	1800						0
Physical Sciences	1900	344,338		2,071	4,333		350,742
Psychology	2000	214,586		3,618			218,204
Public Affairs and Services	2100	64,678					64,678
Social Sciences	2200	518,539		8,312			526,851
Commercial Services	3000	343,536		5,774			349,310
Interdisciplinary Studies	4900	839,647	2,925	193,731	368,866		1,405,169
Instruc Staff-Retirees' Bnfis & Retire Incents	5900	1,572					1,572
<b>Sub-Total Instructional Activities</b>		5,808,759	8,495	295,828	502,380		6,615,462
<b>Total Expenditures for GF Activities*</b>		5,813,429	7,954,902	2,754,090	1,107,774	3,194,195	20,824,390

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

**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: 2014-2015 Budget Year: 2015-2016

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		931,460	73,825			1,005,285
Course and Curriculum Development	6020		15,572				15,572
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	947,032	73,825	0	0	1,020,857
Instructional Support Services	6100						
Learning Center	6110		160,740	121			160,861
Library	6120		113,697	24,374	25,691		163,762
Media	6130				495		495
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		306	739			1,045
<b>Total Instructional Support Services</b>		0	274,743	25,234	26,186	0	326,163
Admissions and Records	6200		386,263	20,245			406,508
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		601,604	90,543	21,318		713,465
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		88,586	5,134	1,069		94,789
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	690,190	95,677	22,387	0	808,254

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: 2014-2015 Budget Year: 2015-2016

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		127,656	27,549	1,586		156,791
Disabled Student Programs and Services (DSPS)	6420		168,599	149,662	11,748		330,009
Extended Opportunity Programs and Services (EOPS)	6430		334,177	12,778	1,000		347,955
Health Services	6440						0
Student Personnel Administration	6450		253,728	21,291	750		275,769
Financial Aid Administration	6460		246,506	38,426			284,932
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490						0
<b>Total Other Student Services</b>		0	1,130,666	249,706	15,084	0	1,395,456
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		194,748	89,557			284,305
Custodial Services	6530		162,761	29,663			192,424
Grounds Maintenance and Repairs	6550		123,763	19,373	3,312		146,448
Utilities	6570			486,373			486,373
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	481,272	624,966	3,312	0	1,109,550
<b>Planning, Policymaking and Coordinations</b>	6600		575,106	135,484	3,982		714,572

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2014-2015 Budget Year: 2015-2016

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		56,089	47,444			103,533
Fiscal Operations	6720		346,943	48,532	378		395,853
Human Resources Management	6730		123,943	49,172			173,115
Noninstruct Staff Retirees' Benefits & Retirement *	6740		229,448				229,448
Staff Development	6750			8,308			8,308
Staff Diversity	6760		92,574	7,618			100,192
Logistical Services	6770		5,801	233,413			239,214
Management Information Systems	6780		478,056	353,148	183,564		1,014,768
Other General Institutional Support Services	6790		94,958	131,615			226,573
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>0</b>	<b>1,427,812</b>	<b>879,250</b>	<b>183,942</b>	<b>0</b>	<b>2,491,004</b>
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		681,935	12,327			694,262
Community Use of Facilities	6830		104,495	500			104,995
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	<b>6800</b>	<b>0</b>	<b>786,430</b>	<b>12,827</b>	<b>0</b>	<b>0</b>	<b>799,257</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2014-2015 Budget Year: 2015-2016

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		93,281	39			93,320
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940		11,725				11,725
Parking	6950						0
Student and Co-Curricular Activities	6960		345,658	219,368	3,261		568,287
Student Housing	6970						0
Other Ancillary Services	6990		313,814				313,814
<b>Total Ancillary Services</b>	6900	0	764,478	219,407	3,261	0	987,146
Auxiliary Operations	7000						
Contract Education	7010	4,670		43,582	114		48,366
Other Auxiliary Operations	7090				5,000		5,000
<b>Total Auxiliary Operations</b>	7000	4,670	0	43,582	5,114	0	53,366

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: 2014-2015 Budget Year: 2015-2016

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		482,415	78,059	342,126		902,600
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					2,954,747	2,954,747
Student Aid	7320					239,448	239,448
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,194,195	3,194,195
<b>Sub-Total Non-Instructional Activities</b>		4,670	7,946,407	2,458,262	605,394	3,194,195	14,208,928
<b>Total Expenditures General Fund: activities *</b>		5,813,429	7,954,902	2,754,090	1,107,774	3,194,195	20,824,390

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2015-2016 Appropriations Limit:				
A.	2014-2015 Appropriations Limit:				\$17,798,977
B.	2015-2016 Price Factor:	1.0382			
C.	Population factor:				
	1. 2013-2014 Second Period Actual FTES	2,511.00			
	2. 2014-2015 Second Period Actual FTES	2,563.00			
	3. 2014-2015 Population change factor (C2/C1)	1.0207			
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)				\$18,861,411
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)				\$18,861,411
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)				\$18,861,411
II.	2015-2016 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				11,894,339
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				30,000
C.	Local Property taxes				2,933,325
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				5,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				0
H.	2015-2016 Appropriations Subject to Limit				\$14,862,664



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015 Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	TOTAL	TOTAL
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	17,551	11,500	294,031	1,464,888	311,582	1,476,388
State Revenues	8600	11,602,849	13,278,723	2,705,757	2,348,979	14,308,606	15,627,702
Local Revenues	8800	4,111,057	4,067,755	149,672	80,000	4,260,729	4,147,755
<b>Total Revenues</b>		<b>15,731,457</b>	<b>17,357,978</b>	<b>3,149,460</b>	<b>3,893,867</b>	<b>18,880,917</b>	<b>21,251,845</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	5,536,686	6,043,994	576,360	582,858	6,113,046	6,626,852
Classified Salaries	2000	3,485,426	3,840,442	760,672	956,815	4,246,098	4,797,257
Employee Benefits	3000	3,032,373	3,516,643	376,814	455,381	3,409,187	3,972,024
Supplies and Materials	4000	207,927	305,406	184,617	243,775	392,544	549,181
Other Operating Expenses and Services	5000	1,991,070	2,755,709	370,476	1,488,202	2,361,546	4,243,911
Capital Outlay	6000	199,834	300,454	907,940	781,539	1,107,774	1,081,993
<b>Total Expenditures</b>		<b>14,453,316</b>	<b>16,762,648</b>	<b>3,176,879</b>	<b>4,508,570</b>	<b>17,630,195</b>	<b>21,271,218</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>1,278,141</b>	<b>595,330</b>	<b>(27,419)</b>	<b>(614,703)</b>	<b>1,250,722</b>	<b>(19,373)</b>
<b>Other Financing Sources</b>							
Other Financing Sources	8900	9,924		270,362	100,000	280,286	100,000
Other Outgo	7000	2,945,362	927,832	248,833	287,333	3,194,195	1,215,165
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(1,657,297)</b>	<b>(332,502)</b>	<b>(5,890)</b>	<b>(802,036)</b>	<b>(1,663,187)</b>	<b>(1,134,538)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,342,736	3,685,439	807,926	802,036	6,150,662	4,487,475
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,342,736		807,926		6,150,662	
<b>Ending Fund Balance, June 30</b>		<b>3,685,439</b>	<b>3,352,937</b>	<b>802,036</b>	<b>0</b>	<b>4,487,475</b>	<b>3,352,937</b>

For Actual Year: 2014-2015

Budget Year: 2015-2016

**DEBT SERVICE FUNDS**

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<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	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	953,233	2,000				
<b>Total Income</b>		953,233	2,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	100,464	5,000				
Employee Benefits	3000	25,712	1,000				
Supplies and Materials	4000	7,871	1,000				
Other Operating Expenses and Services	5000	931,452	51,509				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,065,499	58,509	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(112,266)	(56,509)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(112,266)	(56,509)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	168,775	56,509		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	168,775		0		0	
<b>Ending Fund Balance, June 30</b>		56,509	0	0	0	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND	REVENUE BOND PROJECT FUND	OTHER SPECIAL REVENUE FUND	Actual	Budget	Actual
<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						
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

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUILTY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	1,459,824	50,000				
Local Revenues	8800	16,488	10,000				
Total Income		1,476,312	60,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	13,635	69,500				
Other Operating Expenses and Services	5000	33,406	348,040				
Capital Outlay	6000	3,693,765	5,686,600				
Total Expenditures		3,740,806	6,104,140	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,264,494)	(6,044,140)	0	0	0	0
<b>Other Financing Sources</b>							
Other Outgo	7000	2,681,828	827,832				
		6,828					
Net Increase/(Decrease) in Fund Balance		410,506	(5,216,308)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,805,802	5,216,308				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,805,802		0	0	0	0
Ending Fund Balance, June 30		5,216,308	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2014-2015

Budget Year: 2015-2016

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						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</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>Net Profit or Loss</b>		0	0	0	0	0	0
<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						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2014-2015

Budget Year: 2015-2016

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>Begining 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

Annual Financial and Budget Report

Proprietary Funds Group

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND	OTHER INTERNAL SERVICES FUND	Actual	Budget
<b>REVENUES:</b>					
Local Revenues	8800	656	500		
Other Financing Sources	8900				
<b>Total Income</b>		656	500	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>		656	500	0	0
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		656	500	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	166,430	167,086		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	166,430		0	
<b>Ending Fund Balance, June 30</b>		167,086	167,586	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: 2014-2015

Budget Year: 2015-2016

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	78,131	80,000	7,326	7,600		
<b>Total Income</b>		78,131	80,000	7,326	7,600	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	24,934	35,000				
Other Operating Expenses and Services	5000	35,959	41,000	1,433	7,600		
Capital Outlay	6000	3,360	4,000				
<b>Total Expenditures</b>		64,253	80,000	1,433	7,600	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		13,878	0	5,893	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		13,878	0	5,893	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	103,697	117,575	3,410	9,303		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	103,697		3,410		0	
<b>Ending Fund Balance, June 30</b>		117,575	117,575	9,303	9,303	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2014-2015 Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	SCHOLARSHIP & LOAN TRUST FUND	Budget	INVESTMENT TRUST FUND	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	7,668,743	7,700,000				
State Revenues	8600	265,746	300,000				
Local Revenues	8800			103,800	100,000		
<b>Total Income</b>		<b>7,934,489</b>	<b>8,000,000</b>	<b>103,800</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			88,954	100,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>88,954</b>	<b>100,000</b>	<b>0</b>	<b>0</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>7,934,489</b>	<b>8,000,000</b>	<b>14,846</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	<b>7,934,489</b>	<b>8,000,000</b>				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>0</b>	<b>0</b>	<b>14,846</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	181,962	196,808		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	181,962		0	0
<b>Ending Fund Balance, June 30</b>		<b>0</b>	<b>0</b>	<b>196,808</b>	<b>196,808</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

910 BARSTOW

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				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
Net Increase/(Decrease) in Fund Balance		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	
Ending Fund Balance, June 30		0		0	

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	2,675,000

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: 2014-2015 Budget Year: 2015-2016

District ID: 910 Name: BARSTOW

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Instructional & Institutional Unrestricted	Total Unrestricted	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		360,267			100,246	
<b>Expenditures</b>							
Academic Salaries	1000					0	0
Classified Salaries	2000					0	0
Employee Benefits	3000					0	0
<b>Supplies &amp; Materials</b>							
Software	4100					0	0
Books, Magazines, & Periodicals	4200					0	5,275
Instructional Supplies & Materials	4300					0	61,314
Noninstructional Supplies & Mtrls	4400					0	0
<b>Total Supplies and Materials</b>		0	0			0	66,589
Other Operating Expenses and Services	5000		360,267			360,267	393,924
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
Other Outgo	7000					0	0
<b>Total Expenditures</b>		0	360,267			360,267	460,513
<b>Ending Balance</b>						0	0

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: 2014-2015 Budget Year: 2015-2016

District ID: 910 Name: BARSTOW

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20	Total	
		Instructional & Institutional Unrestricted	Support Activities			
		Instructional Activities (AC 0100-5900)	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					
Adjustments	9020					
Adjusted Beginning Balance	9030		0			0
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		330,000			75,000
<b>Expenditures</b>						
Academic Salaries	1000				0	0
Classified Salaries	2000				0	0
Employee Benefits	3000				0	0
Supplies & Materials	4000				0	0
Software	4100				0	0
Books, Magazines, & Periodicals	4200				0	4,000
Instructional Supplies & Materials	4300				0	46,000
Noninstructional Supplies & Mtrls	4400				0	0
<b>Total Supplies and Materials</b>		0	0	0	0	50,000
Other Operating Expenses and Services	5000		330,000		330,000	25,000
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				0	0
<b>Total Expenditures</b>		0	330,000	0	330,000	75,000
<b>Ending Balance</b>					0	0
						405,000

For Actual Year: 2014-2015 District ID: 910 Name: BARSTOW

EPA Revenue	2,796,549
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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	2,796,549	0	0	2,796,549
<b>TOTAL</b>		<b>2,796,549</b>	<b>0</b>	<b>0</b>	<b>2,796,549</b>

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

**Pension Costs**

For Actual Year: 2014-2015      Budget Year: 2015-2016      District ID: 910      Name: BARSTOW

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	460,000	8.25%	400,000	11.44%		860,000	N/A	N/A
2014-15	490,000	8.88%	420,000	11.77%		910,000	50,000	5.81%
2015-16	539,751	10.73%	426,600	11.85%		966,351	56,351	6.19%
2016-17	629,000	12.58%	469,800	13.05%		1,098,800	132,449	13.71%
2017-18	721,500	14.43%	597,600	16.60%		1,319,100	220,300	20.05%
2018-19	814,000	16.28%	655,200	18.20%		1,469,200	150,100	11.38%
2019-20	906,500	18.13%	716,400	19.90%		1,622,900	153,700	10.46%
2020-21	955,000	19.10%	734,400	20.40%		1,689,400	66,500	4.10%

**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 item in the 15/16 budget that includes the increases represented in year 20/21.