

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

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



District Superintendent

9/30/16

Date

9/30/16

Date

Contact: George Walters

(760) 252--241 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, 2016. 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: 2015-2016 Budget Year: 2016-2017

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	2,659,307	2,659,307			2,659,307	
Other	1300	1,765,818	1,765,818			1,765,818	
Total Instructional Salaries		4,425,125	4,425,125	0		4,425,125	
Non-Instructional Salaries							
Contract or Regular	1200		1,019,490		251,078	1,270,568	
Other	1400		43,813		104,154	147,967	
Total Non-Instructional Salaries		0	1,063,303		355,232	1,418,535	
Total Academic Salaries		4,425,125	5,488,428		355,232	5,843,660	
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100		1,789,447		983,299	2,772,746	
Other	2300		101,689		56,236	157,925	
Total Non-Instructional Salaries		0	1,891,136		1,039,535	2,930,671	
Instructional Aides							
Regular Status	2200	298,362	298,362			298,362	
Other	2400	64,078	64,078			64,078	
Total Instructional Aides		362,440	362,440	0		362,440	
Total Classified Salaries		362,440	2,253,576		1,039,535	3,293,111	
Employee Benefits							
	3000	1,520,224	3,084,655		538,661	3,623,316	
Supplies and Materials							
	4000		165,947		43,548	209,495	
Other Operating Expenses							
	5000		1,690,214		189,818	1,880,032	
Equipment Replacement							
	6420					0	
Total Expenditures Prior to Exclusions		6,307,789	12,682,820		2,166,794	14,849,614	

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: 2015-2016

Budget Year: 2016-2017

District ID: 910

Name: BARSTOW

	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A		ECS 84362 B		Excluded	
		Instructional Salary Cost	Total CEE	AC 0100 - 6799	Activities	AC 6800 - 7390	Total
Activities to Exclude							
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	293,914	293,914			293,914	
Student Health Services Above Amount Collected	6441					0	
Student Transportation	6491					0	
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		327,537			327,537	
Objects to Exclude	Object Code						
Rents and Leases	5060		135,333		1,344	136,677	
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		388,567			388,567	

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: 2015-2016

Budget Year: 2016-2017

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	AC 0100-5900 & AC 6110	Total CEE	AC 0100 - 6799	Excluded Activities	AC 6800 - 7390
Capital Outlay	6000						Total
Library Books	6300						0
Equipment	6400						0
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						2,940,217
Total Exclusions		293,914	1,145,351	1,439,265	2,941,561	2,941,561	4,086,912
Total for ECS 84362, 50% Law		6,013,875	11,537,469	17,551,344	(774,767)	(774,767)	10,762,702
Percent of CEE (Instructional Salary Cost / Total CEE)		52.12%	100.00%				
50% of Current Expense of Education			5,768,734				
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		6,013,875	11,537,469		(774,767)	(774,767)	10,762,702
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		6,307,789	12,682,820		2,166,794	2,166,794	14,849,614
Capital Expenditures	6000	7,388	272,814		78,657	78,657	351,471
Equipment Replacement (Back out)	6420				0	0	0
Total Unrestricted General Fund Expenditures		6,315,177	12,955,634		2,245,451	2,245,451	15,201,085

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

District ID: 910 Name: BARSTOW

Description	CA (Object)	11			12			10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS										
Cash, Investments, and Receivables	9100									
Cash:										
Awaiting Deposit and in Banks	9111									0
In County Treasury	9112	5,511,304	1,259,619	6,770,923						
Cash With Fiscal Agents	9113			0						
Revolving Cash Accounts	9114	15,000		15,000						
Investments (at cost)	9120			0						
Accounts Receivable	9130	560,147	300,905	861,052						
Due from Other Funds	9140			0						
Inventories, Stores, and Prepaid Items	9200									
Inventories and Stores	9210			0						
Prepaid Items	9220			0						
TOTAL ASSETS		6,086,451	1,560,524	7,646,975						
LIABILITIES										
Current Liabilities and Deferred Revenue	9500									
Accounts Payable	9510	488,189	497,230	985,419						
Accrued Salaries and Wages Payable	9520			0						
Compensated Absences Payable Current	9530			0						
Due to Other Funds	9540			0						
Temporary Loans	9550	(50,000)		(50,000)						
Current Portion of Long-Term Debt	9560			0						
Deferred Revenues	9570	56,834		56,834						
TOTAL LIABILITIES		495,023	497,230	992,253						

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

District ID: 910 Name: BARSTOW

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)				
Nonspendable Fund Balance	9750			0
Restricted Fund Balance	9751			0
	9752		1,063,294	1,063,294
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	1,063,294	1,063,294
Uncommitted Fund Balance	9790	5,591,428		5,591,428
TOTAL FUND EQUITY		5,591,428	1,063,294	6,654,722
TOTAL LIABILITIES AND FUND EQUITY		6,086,451	1,560,524	7,646,975

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, 2016

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
ASSETS				
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			
TOTAL ASSETS		0	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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, 2016

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)				
Nondisposable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	0	0
TOTAL LIABILITIES AND FUND EQUITY		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, 2016

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	21,794					
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	207,572					
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		229,366	0	0	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	99,071					
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		99,071	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, 2016

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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750	0	0	0	0	0	0
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	130,295	0	0	0	0	0
TOTAL FUND EQUITY		130,295	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		229,366	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 910

Name: BARSTOW

Description	CA (Object)	41			43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	3,746,981			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	129,399			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
TOTAL ASSETS		3,876,380	0	0	
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	99,861			
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
TOTAL LIABILITIES		99,861	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, 2016

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		
FUND BALANCE (NON-GASB 54)								
Fund Balance Reserved	9710							
NonCash Assets	9711							
Amounts Restricted by Law for Specific Purposes	9712							
Reserve for Encumbrances Credit	9713							
Reserve for Encumbrances Debit	9714							
Reserve for Debt Services	9715							
Assigned/Committed	9754							
Unassigned	9790							
Total Fund Balance		0	0	0	0	0	0	0
Fund Balance (GASB 54)								
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	3,776,519			0			0
TOTAL FUND EQUITY		3,776,519	0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,876,380	0	0	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, 2016

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
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				
Fixed Assets					
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
 52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 53 Farm Operations Fund
 52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754				
Uncommitted(Unrestricted) Fund Balance	9790	0	0	0	0
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 910

Name: BARSTOW

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	167,730	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	297	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets			
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		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		168,027	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, 2016

District ID: 910

Name: BARSTOW

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

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, 2016

District ID: 910

Name: BARSTOW

FUND EQUITY	Description	61		69
		CA (Object)	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
Fund Balance (GASB 54)		9750		
Nonspendable Fund Balance		9751		
Restricted Fund Balance		9752		
Committed Fund Balance		9753		
Assigned Fund Balance		9754		
Total Designated Fund Balance			0	0
Uncommitted(Unrestricted) Fund Balance		9790	168,027	
Other Equity		9800		
Contributed Capital		9810		
Retained Earnings		9850		
Investment in General Fixed Assets		9890		
TOTAL FUND EQUITY			168,027	0
TOTAL LIABILITIES AND FUND EQUITY			168,027	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	130,892	13,633		39,704	168,604			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	4,721	678		152,106	48,832			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		135,613	14,311	0	191,810	217,436	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	696			191,810	211,018			
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		696	0	0	191,810	211,018	0	0	0
Long-Term Liabilities									
Bonds Payable	9600								
Revenue 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		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	696	0	0	191,810	211,018	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)									
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	134,917	14,311			6,418			
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		134,917	14,311	0	191,810	6,418	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		135,613	14,311	0	191,810	217,436	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Federal Revenues	8100						
Forest Revenues	8110					0	
Higher Education Act	8120	15,134		113,144		128,278	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140			60,530		60,530	
Student Financial Aid	8150					0	
Veterans Education	8160	909				909	
Vocational and Technical Education Act (VATEA)	8170			157,051		157,051	
Other Federal Revenues	8190			28,779		28,779	
Total Federal Revenues	8100	16,043		359,504		375,547	
State Revenues	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612	10,426,034				10,426,034	
Other General Apportionment	8613	53,641				53,641	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622			595,886		595,886	
Disabled Students Programs and Services(DSPS)	8623			225,900		225,900	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			194,656		194,656	
Telecommunications and Technology Infrastructure Program (TTIP)	8626					0	
Other General Categorical Programs	8627			1,936,376		1,936,376	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
EPA Proceeds	8630	2,684,042				2,684,042	
Reimbursable Categorical Programs	8650						0
Instructional Improvement Grant	8651						
Other Reimbursable Categorical Programs	8652			318,561		318,561	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	33,085				33,085	
Timber Yield Tax	8672	3				3	
Other State Tax Subventions	8673						0
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	388,567		134,298		522,865	
State Mandated Costs	8685	1,485,230				1,485,230	
Other State Non-Tax Revenues	8686						0
Other State Revenues	8690	356,218		120,662		476,880	
Total State Revenues	8600	15,426,820		3,526,339		18,953,159	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	3,811,517		3,811,517
Tax Allocation, Supplemental Roll	8812	52,712		52,712
Tax Allocation, Unsecured Roll	8813	167,728		167,728
Prior Years Taxes	8816	42,570		42,570
Education Revenues Augmentation Fund (ERAF)	8817	(857,751)		(857,751)
Redevelopment Agency Funds - Pass Through	8818	32,865		32,865
Redevelopment Agency Funds - Residual	8819	206,298		206,298
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	79,816	40,000	119,816
Other Contract Services	8832			0
Sales and Commissions	8840	86,540	21,041	107,581
Rentals and Leases	8850	29,613	28,950	58,563
Interest and Investment Income	8860	33,130		33,130
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	530,502		530,502
Contra Revenue Account	8874.1	(16,645)		(16,645)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	4,880		4,880
Insurance	8878			0
Student Records	8879	26,119		26,119
Nonresident Tuition	8880	237,176		237,176
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	10,031		10,031
Other Local Revenues	8890	74,512	27,649	102,161
Total Local Revenues	8800	4,551,613	117,640	4,669,253
Total Revenues		19,994,476	4,003,483	23,997,959

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Other Financing Sources	8900						
Proceeds of General Fixed Assets	8910	32,788				32,788	
Proceeds of Long-Term Debt	8940					0	
Incoming Transfers -- (8981/8982/8983)	898#	20,027		341,969		361,996	
Total Other Financing Sources	8900	52,815		341,969		394,784	
Total Revenues and Other Financing Sources		20,047,291		4,345,452		24,392,743	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2015-2016 Budget Year: 2016-2017

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	324,837		6,529	10,660		342,026
Business and Management	0500	300,534		340			300,874
Communications	0600						0
Computer and Information Science	0700	228,534		1,003			229,537
Education	0800	647,222		2,355	2,806		652,383
Engineering and Related Industrial Technology	0900	319,608	1,757	33,925	48,194		403,484
Fine and Applied Arts	1000	363,278		15,823	2,401		381,502
Foreign language	1100	11,628					11,628
Health	1200	37,029		7,617			44,646
Consumer Education And Home Economics	1300	153,535	4,243	15,451	1,096		174,325
Law	1400	684					684
Humanities(Letters)	1500	865,705	1,137	3,367			870,209
Library Science	1600						0
Mathematics	1700	577,585		2,630			580,215
Military Studies	1800						0
Physical Sciences	1900	312,655		3,959	5,327		321,941
Psychology	2000	243,066		870			243,936
Public Affairs and Services	2100	112,404					112,404
Social Sciences	2200	571,367		7,235			578,602
Commercial Services	3000	320,575		5,017			325,592
Interdisciplinary Studies	4900	853,359		178,008	153,783		1,185,150
Instruc Staff-Retirees' Bnfls & Retire Incents	5900	297,675					297,675
Sub-Total Instructional Activities		6,541,280	7,137	284,129	224,267		7,056,813
Total Expenditures for GF Activities*		6,548,582	8,242,374	2,844,205	1,050,858	3,539,477	22,225,496

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

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: 2015-2016

Budget Year: 2016-2017

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		906,484	70,685	194		977,363
Course and Curriculum Development	6020		18,087				18,087
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	924,571	70,685	194	0	995,450
Instructional Support Services	6100						
Learning Center	6110		162,591	205			162,796
Library	6120		121,062	6,176	18,901		146,139
Media	6130				964		964
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	283,653	6,381	19,865	0	309,899
Admissions and Records	6200		379,430	10,384			389,814
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	35	595,834	38,744			634,613
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		89,637	3,706			93,343
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		35	685,471	42,450	0	0	727,956

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: 2015-2016 Budget Year: 2016-2017

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		158,819	13,407			172,226
Disabled Student Programs and Services (DSPS)	6420		180,058	197,774	5,668		383,500
Extended Opportunity Programs and Services (EOPS)	6430		391,398	13,907			405,305
Health Services	6440						0
Student Personnel Administration	6450		455,841	129,893	23,490		609,224
Financial Aid Administration	6460		310,412	51,818	1,266		363,496
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490						0
Total Other Student Services		0	1,496,528	406,799	30,424	0	1,933,751
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		196,315	122,421	10,051		328,787
Custodial Services	6530		142,021	35,838	3,165		181,024
Grounds Maintenance and Repairs	6550		126,426	23,519	3,385		153,330
Utilities	6570			479,808			479,808
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	464,762	661,586	16,601	0	1,142,949
Planning, Policymaking and Coordinations	6600		528,595	191,127	37,708		757,430

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

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: 2015-2016 Budget Year: 2016-2017

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		62,452	35,562	23,228		121,242
Fiscal Operations	6720		355,361	43,976	1,580		400,917
Human Resources Management	6730		131,111	52,369			183,480
Noninstruct Staff Retirees' Benefits & Retirement *	6740		350,343				350,343
Staff Development	6750			11,935			11,935
Staff Diversity	6760		93,602	3,568			97,170
Logistical Services	6770		6,479	240,695	593		247,767
Management Information Systems	6780		415,724	279,142	257,834		952,700
Other General Institutional Support Services	6790		78,507	183,114			261,621
Total General Institutional Support Services	6700	0	1,493,579	850,361	283,235	0	2,627,175
Community Services & Economic Development	6800						
Community Recreation	6810		686,812	47,366			734,178
Community Service Classes	6820						0
Community Use of Facilities	6830		64,729				64,729
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	751,541	47,366	0	0	798,907

* 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)

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		65,373	(39)			65,334
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940		19,939				19,939
Parking	6950						0
Student and Co-Curricular Activities	6960		377,650	219,357	118,438		715,445
Student Housing	6970						0
Other Ancillary Services	6990		296,270				296,270
Total Ancillary Services	6900	0	759,232	219,318	118,438	0	1,096,988
Auxiliary Operations	7000						
Contract Education	7010	7,267	611	9,620	3,566		21,064
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	7,267	611	9,620	3,566	0	21,064

For Actual Year: 2015-2016 Budget Year: 2016-2017 District ID: 910 Name: BARSTOW

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: 2015-2016 Budget Year: 2016-2017

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		467,264	43,999	316,560		827,823
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,960,244	2,960,244
Student Aid	7320					579,233	579,233
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,539,477	3,539,477
Sub-Total Non-Instructional Activities		7,302	8,235,237	2,560,076	826,591	3,539,477	15,168,683
Total Expenditures General Fund: activities *		6,548,582	8,242,374	2,844,205	1,050,858	3,539,477	22,225,496

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2016-2017 Appropriations Limit:				
A.	2015-2016 Appropriations Limit:				\$18,861,411
B.	2016-2017 Price Factor:	1.0537			
C.	Population factor:				
	1. 2014-2015 Second Period Actual FTES	2,563.00			
	2. 2015-2016 Second Period Actual FTES	2,450.00			
	3. 2015-2016 Population change factor (C2/C1)	0.9559			
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)				\$18,997,814
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)				\$18,997,814
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)				\$18,997,814
II.	2016-2017 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				12,788,978
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				30,000
C.	Local Property taxes				2,980,925
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.	2016-2017 Appropriations Subject to Limit				\$15,804,903

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	16,043	10,900	359,504	1,323,954	375,547	1,334,854
State Revenues	8600	15,426,820	13,706,420	3,526,339	3,032,487	18,953,159	16,738,907
Local Revenues	8800	4,551,613	4,214,724	117,640	144,860	4,669,253	4,359,584
Total Revenues		19,994,476	17,932,044	4,003,483	4,501,301	23,997,959	22,433,345
EXPENDITURES:							
Academic Salaries	1000	5,843,660	6,388,100	598,895	718,507	6,442,555	7,106,607
Classified Salaries	2000	3,293,111	3,738,000	938,224	1,105,533	4,231,335	4,843,533
Employee Benefits	3000	3,623,316	4,116,132	493,750	482,774	4,117,066	4,598,906
Supplies and Materials	4000	209,495	341,810	152,158	255,832	361,653	597,642
Other Operating Expenses and Services	5000	1,880,032	2,622,007	602,520	1,298,923	2,482,552	3,920,930
Capital Outlay	6000	351,471	263,958	699,387	1,372,047	1,050,858	1,636,005
Total Expenditures		15,201,085	17,470,007	3,484,934	5,233,616	18,686,019	22,703,623
Excess/(Deficiency) of Revenues over Expenditures		4,793,391	462,037	518,549	(732,315)	5,311,940	(270,278)
Other Financing Sources							
Other Outgo	8900	52,815		341,969	228,434	394,784	228,434
	7000	2,940,217	2,818,166	599,260	559,413	3,539,477	3,377,579
Net Increase/(Decrease) in Fund Balance		1,905,989	(2,356,129)	261,258	(1,063,294)	2,167,247	(3,419,423)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,685,439	5,591,428	802,036	1,063,294	4,487,475	6,654,722
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	3,685,439		802,036		4,487,475	
Ending Fund Balance, June 30		5,591,428	3,235,299	1,063,294	0	6,654,722	3,235,299

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Revenues		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)		0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		0	0	0	0	0	0
BEGINNING FUND BALANCE:							
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	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	2,110	100,000				
Total Income		2,110	100,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	2,912					
Employee Benefits	3000	687					
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(75,275)	100,000				
Capital Outlay	6000						
Total Expenditures		(71,676)	100,000	0	0	0	0
Excess/(Deficiency) of Revenues over Expenditures		73,786	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		73,786	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	56,509	130,295		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	56,509		0		0	
Ending Fund Balance, June 30		130,295	130,295	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: 2015-2016

Budget Year: 2016-2017

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		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: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	113,929					
Local Revenues	8800	22,465	15,000				
Total Income		136,394	15,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	134,911					
Other Operating Expenses and Services	5000	54,004	1,070,467				
Capital Outlay	6000	3,985,516	1,979,720				
Total Expenditures		4,174,431	3,050,187	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		(4,038,037)	(3,035,187)	0	0	0	0
Other Financing Sources	8900	2,598,248	2,589,732				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,439,789)	(445,455)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,216,308	3,776,519				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,216,308		0	0	0	0
Ending Fund Balance, June 30		3,776,519	3,331,064	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
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
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
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
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 59	
		Actual	Budget
REVENUES:			
Local Revenues	8800		
Other Financing Sources	8900		
Total Income		0	0
Cost of Sales	5890		
Gross Profit or Loss		0	0
Expenditures			
Academic Salaries	1000		
Classified Salaries	2000		
Employee Benefits	3000		
Supplies and Materials	4000		
Other Operating Expenses and Services	5000		
Capital Outlay	6000		
Total Expenditures		0	0
Net Profit or Loss		0	0
Other Outgo	7000		
Net Increase/(Decrease) in Fund Balance		0	0
Beginning Fund Balance:			
Net Beginning Balance, July 1	9010		0
Prior Years Adjustments	9020		
Adjusted Beginning Balance	9030	0	
Ending Fund Balance, June 30		0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	941	500		
Other Financing Sources	8900				
Total Income		941	500	0	0
EXPENDITURES					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Net Profit or Loss		941	500	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		941	500	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	167,086	168,027		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	167,086		0	
Ending Fund Balance, June 30		168,027	168,527	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: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	112,600	110,000	7,389	7,500		
Total Income		112,600	110,000	7,389	7,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	35,493	45,000				
Other Operating Expenses and Services	5000	38,918	45,000	2,381	7,500		
Capital Outlay	6000	20,847	20,000				
Total Expenditures		95,258	110,000	2,381	7,500	0	0
Excess /(Deficiency) of Revenues over Expenditures		17,342	0	5,008	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		17,342	0	5,008	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	117,575	134,917	9,303	14,311		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	117,575		9,303		0	
Ending Fund Balance, June 30		134,917	134,917	14,311	14,311	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: 2015-2016 Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	SCHOLARSHIP & LOAN TRUST FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues	8100	7,238,998	7,200,000				
State Revenues	8600	382,093	400,000				
Local Revenues	8800			105,587	100,000		
Total Income		7,621,091	7,600,000	105,587	100,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			84,959	100,000		
Capital Outlay	6000						
Total Expenditures		0	0	84,959	100,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		7,621,091	7,600,000	20,628	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	7,621,091	7,600,000				
Net Increase/(Decrease) in Fund Balance		0	0	20,628	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	196,808	217,436		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		196,808		0	
Ending Fund Balance, June 30		0	0	217,436	217,436	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2015-2016 Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND: 79	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
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	0	0

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	2,598,248

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: 2015-2016 Budget Year: 2016-2017

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)	Instructional Materials Proposition 20	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		388,567			134,298	
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	3,378	3,378
Instructional Supplies & Materials	4300				0	63,102	63,102
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	66,480	66,480
Other Operating Expenses and Services	5000		388,567		388,567	19,112	407,679
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	388,567	0	388,567	85,592	474,159
Ending Balance					0	48,706	48,706

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: 2015-2016 Budget Year: 2016-2017

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Unrestricted		Support Activities (AC 6800-7990)	Total Unrestricted	Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)			Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010						48,706	
Adjustments	9020							
Adjusted Beginning Balance	9030		0				48,706	
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		300,000				75,000	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0		7,500	7,500
Instructional Supplies & Materials	4300				0		65,841	65,841
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0		73,341	73,341
Other Operating Expenses and Services	5000		300,000		300,000			300,000
Capital Outlay	6000							
Library Books	6300				0		50,365	50,365
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0		50,365	50,365
Other Outgo	7000				0			0
Total Expenditures		0	300,000	0	300,000		123,706	423,706
Ending Balance					0		0	0

For Actual Year: 2015-2016

District ID: 910

Name: BARSTOW

EPA Revenue	2,684,042
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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	2,684,042	0	0	2,684,042
TOTAL		2,684,042	0	0	2,684,042

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 910

Name: BARSTOW

Fiscal Year	STRS		PERS		Increase	
	Amount	Rate	Amount	Rate	Amount	Rate
2015-16	539,751	10.73%	426,600	11.85%	N/A	N/A
2016-17	629,000	12.58%	469,800	13.89%	132,449	13.71%
2017-18	721,500	14.43%	597,600	15.50%	220,300	20.05%
2018-19	814,000	16.28%	655,200	17.10%	150,100	11.38%
2019-20	906,500	18.13%	716,400	18.60%	153,700	10.46%
2020-21	955,000	19.10%	734,400	19.80%	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 16/17 budget that includes the increases represented in year 20/21.