

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

District Code: 910

District: BARSTOW

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

9/26/2018
Date


District Superintendent

9/28/18
Date

Contact: Brenda Findley

(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, 2018. Please submit the report to :

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	2,963,769	2,963,769		2,963,769
Other	1300	2,153,777	2,153,777		2,153,777
Total Instructional Salaries		5,117,546	5,117,546	0	5,117,546
Non-Instructional Salaries					
Contract or Regular	1200		1,106,225	264,500	1,370,725
Other	1400		86,904	125,953	212,857
Total Non-Instructional Salaries		0	1,193,129	390,453	1,583,582
Total Academic Salaries		5,117,546	6,310,675	390,453	6,701,128
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		1,983,357	1,198,440	3,181,797
Other	2300		133,326	63,983	197,309
Total Non-Instructional Salaries		0	2,116,683	1,262,423	3,379,106
Instructional Aides					
Regular Status	2200	345,308	345,308		345,308
Other	2400	61,033	61,033		61,033
Total Instructional Aides		406,341	406,341	0	406,341
Total Classified Salaries		406,341	2,523,024	1,262,423	3,785,447
Employee Benefits	3000	1,976,720	3,678,029	677,478	4,355,507
Supplies and Materials	4000		230,560	68,694	299,254
Other Operating Expenses	5000		2,223,354	213,950	2,437,304
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		7,500,607	14,965,642	2,612,998	17,578,640

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 910

Name: BARSTOW

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	367,237	367,237		367,237
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		297,926		297,926
Objects to Exclude	Object Code				
Rents and Leases	5060		141,672		141,672
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		433,023		433,023

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 910

Name: BARSTOW

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		367,237	1,239,858	0	1,239,858
Total for ECS 84362, 50% Law		7,133,370	13,725,784	2,612,998	16,338,782
Percent of CEE (Instructional Salary Cost / Total CEE)		51.97%	100.00%		
50% of Current Expense of Education			6,862,892		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		7,133,370	13,725,784	2,612,998	16,338,782
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		7,500,607	14,965,642	2,612,998	17,578,640
Capital Expenditures	6000	2,892	154,977	13,202	168,179
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		7,503,499	15,120,619	2,626,200	17,746,819

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	6,559,674	2,754,912	9,314,586
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	444,835	488,589	933,424
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
TOTAL ASSETS		7,019,509	3,243,501	10,263,010
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,027,546	496,512	1,524,058
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	51,826		51,826
TOTAL LIABILITIES		1,029,372	496,512	1,525,884

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,746,989	2,746,989
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	2,746,989	2,746,989
Uncommitted Fund Balance	9790	5,990,137		5,990,137
TOTAL FUND EQUITY		5,990,137	2,746,989	8,737,126
TOTAL LIABILITIES AND FUND EQUITY		7,019,509	3,243,501	10,263,010

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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

- 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, 2018

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)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
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

- 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, 2018

District ID: 910

Name: BARSTOW

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111	37,995					
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130	(444)					
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		37,551	0	0	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	77,407					
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		77,407	0	0	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	(39,856)	0	0	0	0	0
TOTAL FUND EQUITY		(39,856)	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		37,551	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,233,894		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	20,674		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		7,254,568	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	625,326		
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		625,326	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	6,629,242		
TOTAL FUND EQUITY		6,629,242	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,254,568	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
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	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
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, 2018

District ID: 910

Name: BARSTOW

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	170,915	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	670	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		171,585	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA	61	69
	(Object)	Self-Insurance Fund	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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	171,585	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		171,585	0
TOTAL LIABILITIES AND FUND EQUITY		171,585	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	119,495	3,515		121,323	145,031			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	23,848	1,199		119,066	31,029			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		143,343	4,714	0	240,389	176,060	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	437			240,389	169,635			
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		437	0	0	240,389	169,635	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	0	0	0	0
TOTAL LIABILITIES	968	437	0	0	240,389	169,635	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 910

Name: BARSTOW

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790					6,425			
Total Reserved Fund Balance		0	0	0	0	6,425	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	142,906	4,714						
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		142,906	4,714	0	0	6,425	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		143,343	4,714	0	240,389	176,060	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	16,941	97,611	114,552
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		45,440	45,440
Student Financial Aid	8150			0
Veterans Education	8160	686		686
Vocational and Technical Education Act (VATEA)	8170		147,570	147,570
Other Federal Revenues	8190		(202,142)	(202,142)
Total Federal Revenues	8100	17,627	88,479	106,106
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	11,881,309		11,881,309
Other General Apportionment	8613	91,561		91,561
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		688,333	688,333
Disabled Students Programs and Services(DSPS)	8623		292,327	292,327
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		264,650	264,650
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,114,723	3,114,723

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	2,693,701		2,693,701
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		(146,617)	(146,617)
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	24,932		24,932
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	433,023	165,549	598,572
State Mandated Costs	8685	142,340		142,340
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	508,373	124,611	632,984
Total State Revenues	8600	15,775,239	4,503,576	20,278,815

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	3,254,851		3,254,851
Tax Allocation, Supplemental Roll	8812	641,312		641,312
Tax Allocation, Unsecured Roll	8813	108,060		108,060
Prior Years Taxes	8816	26,833		26,833
Education Revenues Augmentation Fund (ERAF)	8817	(544,643)		(544,643)
Redevelopment Agency Funds - Pass Through	8818	86,076		86,076
Redevelopment Agency Funds - Residual	8819	337,551		337,551
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		12,500	12,500
Contract Services	8830			
Contract Instructional Services	8831	35,970		35,970
Other Contract Services	8832			0
Sales and Commissions	8840	72,449	24,488	96,937
Rentals and Leases	8850	23,775	59,248	83,023
Interest and Investment Income	8860	110,530		110,530
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	402,490		402,490
Contra Revenue Account	8874.1	19,532		19,532
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	2,907		2,907
Insurance	8878			0
Student Records	8879	21,745		21,745
Nonresident Tuition	8880	405,155		405,155
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	8,679		8,679
Other Local Revenues	8890	151,368	29,385	180,753
Total Local Revenues	8800	5,164,640	125,621	5,290,261
Total Revenues		20,957,506	4,717,676	25,675,182

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	18,092	372,559	390,651
Total Other Financing Sources	8900	18,092	372,559	390,651
Total Revenues and Other Financing Sources		20,975,598	5,090,235	26,065,833

For Actual Year: 2017-2018

Budget Year: 2018-2019

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 Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	370,115		10,448	509		381,072
Business and Management	0500	301,294		58			301,352
Communications	0600						0
Computer and Information Science	0700	218,283		1			218,284
Education	0800	658,324	16,256	990	1,000		676,570
Engineering and Related Industrial Technology	0900	429,235		45,397	110,439		585,071
Fine and Applied Arts	1000	417,373	8,952	16,543			442,868
Foreign language	1100	20,201					20,201
Health	1200	65,164		5,069			70,233
Consumer Education And Home Economics	1300	276,705	4,782	13,048	337		294,872
Law	1400						0
Humanities(Letters)	1500	1,008,952		13,174			1,022,126
Library Science	1600		6,676				6,676
Mathematics	1700	691,749	33,000	5,654			730,403
Military Studies	1800						0
Physical Sciences	1900	403,684	3,726	4,770	1,383		413,563
Psychology	2000	351,733		5,794			357,527
Public Affairs and Services	2100	158,837	2,314				161,151
Social Sciences	2200	672,275		13,383			685,658
Commercial Services	3000	326,113		4,483			330,596
Interdisciplinary Studies	4900	911,003	63,571	167,945	152,689		1,295,208
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	394,716					394,716
Sub-Total Instructional Activites		7,675,756	139,277	306,757	266,357		8,388,147
Total Expenditures for GF Activities*		7,675,910	10,057,049	3,764,566	677,342	4,046,161	26,221,028

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,184,672	189,751	1,861		1,376,284
Course and Curriculum Development	6020		5,102				5,102
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,189,774	189,751	1,861	0	1,381,386
Instructional Support Services	6100						
Learning Center	6110		277,143	3,098			280,241
Library	6120		119,544	6,695	18,853		145,092
Media	6130				505		505
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150			2,586			2,586
Other Instructional Support Services	6190		792				792
Total Instructional Support Services		0	397,479	12,379	19,358	0	429,216
Admissions and Records	6200		407,315	18,798	7,256		433,369
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	154	1,008,102	43,932	403		1,052,591
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		60,120	4,940			65,060
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		154	1,068,222	48,872	403	0	1,117,651

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		105,336	34,812	3,627		143,775
Disabled Student Programs and Services (DSPS)	6420		158,078	201,303	7,279		366,660
Extended Opportunity Programs and Services (EOPS)	6430		327,433	41,473	6,078		374,984
Health Services	6440						0
Student Personnel Administration	6450		914,370	388,734	79,874		1,382,978
Financial Aid Administration	6460		358,224	41,467			399,691
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490						0
Total Other Student Services		0	1,863,441	707,789	96,858	0	2,668,088
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		200,484	141,872	10,908		353,264
Custodial Services	6530		175,712	53,182			228,894
Grounds Maintenance and Repairs	6550		156,137	24,849	499		181,485
Utilities	6570			419,113			419,113
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	532,333	639,016	11,407	0	1,182,756
Planning, Policymaking and Coordinations	6600		573,012	302,604	722		876,338

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		53,611	76,429			130,040
Fiscal Operations	6720		339,421	71,604	2,931		413,956
Human Resources Management	6730		125,258	49,359			174,617
Noninstruct Staff Retirees' Benefits & Retirement *	6740		308,362				308,362
Staff Development	6750			21,073			21,073
Staff Diversity	6760		87,411	6,505			93,916
Logistical Services	6770			35,696			35,696
Management Information Systems	6780		491,948	527,863	127,424		1,147,235
Other General Institutional Support Services	6790		122,885	403,180			526,065
Total General Institutional Support Services	6700	0	1,528,896	1,191,709	130,355	0	2,850,960
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		177,531				177,531
Economic Development	6840						0
Other Community Services & Economic Development	6890		766,978	57,176	3,931		828,085
Total Community Services	6800	0	944,509	57,176	3,931	0	1,005,616

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		36,519				36,519
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		826,607	271,392	11,330		1,109,329
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	863,126	271,392	11,330	0	1,145,848
Auxiliary Operations	7000						
Contract Education	7010			8,678	957		9,635
Other Auxiliary Operations	7090		48,260				48,260
Total Auxiliary Operations	7000	0	48,260	8,678	957	0	57,895

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		501,405	9,645	126,547		637,597
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					3,140,651	3,140,651
Student Aid	7320					905,510	905,510
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,046,161	4,046,161
Sub-Total Non-Instructional Activites		154	9,917,772	3,457,809	410,985	4,046,161	17,832,881
Total Expenditures General Fund: activities *		7,675,910	10,057,049	3,764,566	677,342	4,046,161	26,221,028

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$18,997,814
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	2,525.11		
	2. 2017-2018 Second Period Actual FTES	2,583.00		
	3. 2017-2018 Population change factor (C2/C1)	1.0229		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$20,146,050
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)			\$20,146,050
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$20,146,050
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			21,663,446
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			30,000
C.	Local Property taxes			3,469,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			25,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2018-2019 Appropriations Subject to Limit			\$25,187,446

For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	17,627	20,000	88,479	341,535	106,106	361,535
State Revenues	8600	15,775,239	18,538,833	4,503,576	4,953,214	20,278,815	23,492,047
Local Revenues	8800	5,164,640	5,537,763	125,621	334,392	5,290,261	5,872,155
Total Revenues		20,957,506	24,096,596	4,717,676	5,629,141	25,675,182	29,725,737
EXPENDITURES:							
Academic Salaries	1000	6,701,128	7,390,897	925,325	938,009	7,626,453	8,328,906
Classified Salaries	2000	3,785,447	4,732,813	1,210,511	1,679,769	4,995,958	6,412,582
Employee Benefits	3000	4,355,507	4,253,569	755,041	714,117	5,110,548	4,967,686
Supplies and Materials	4000	299,254	520,994	209,687	480,832	508,941	1,001,826
Other Operating Expenses and Services	5000	2,437,304	3,603,092	818,321	2,810,057	3,255,625	6,413,149
Capital Outlay	6000	168,179	312,243	509,163	863,856	677,342	1,176,099
Total Expenditures		17,746,819	20,813,608	4,428,048	7,486,640	22,174,867	28,300,248
Excess /(Deficiency) of Revenues over Expenditures		3,210,687	3,282,988	289,628	(1,857,499)	3,500,315	1,425,489
Other Financing Sources	8900	18,092		372,559	781,635	390,651	781,635
Other Outgo	7000	3,122,559	4,682,923	923,602	1,671,126	4,046,161	6,354,049
Net Increase/(Decrease) in Fund Balance		106,220	(1,399,935)	(261,415)	(2,746,990)	(155,195)	(4,146,925)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,883,917	5,990,137	3,008,404	2,746,989	8,892,321	8,737,126
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,883,917		3,008,404		8,892,321	
Ending Fund Balance, June 30		5,990,137	4,590,202	2,746,989	(1)	8,737,126	4,590,201

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
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	7000	0	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	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		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	(10)					
Total Income		(10)	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	432					
Capital Outlay	6000						
Total Expenditures		432	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(442)	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(442)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(39,414)	(39,856)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(39,414)		0		0	
Ending Fund Balance, June 30		(39,856)	(39,856)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	72,352	51,678				
Total Income		72,352	51,678	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	523,973	883,440				
Capital Outlay	6000	2,037,547	4,414,560				
Total Expenditures		2,561,520	5,298,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,489,168)	(5,246,322)	0	0	0	0
Other Financing Sources	8900	2,750,000	4,500,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		260,832	(746,322)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,368,410	6,629,242		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	6,368,410		0		0	
Ending Fund Balance, June 30		6,629,242	5,882,920	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	2,115	1,250				
Other Financing Sources	8900						
Total Income		2,115	1,250	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		2,115	1,250	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,115	1,250	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	169,470	171,585		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	169,470		0			
Ending Fund Balance, June 30		171,585	172,835	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	110,781	112,000	5,528	6,000		
Total Income		110,781	112,000	5,528	6,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	46,309	50,000	188			
Other Operating Expenses and Services	5000	55,375	62,000	9,896	6,000		
Capital Outlay	6000						
Total Expenditures		101,684	112,000	10,084	6,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		9,097	0	(4,556)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		9,097	0	(4,556)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	133,809	142,906	9,270	4,714		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	133,809		9,270		0	
Ending Fund Balance, June 30		142,906	142,906	4,714	4,714	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	7,912,964	8,000,000				
State Revenues	8600	739,171	800,000				
Local Revenues	8800	22,800	25,000	78,864	100,000		
Total Income		8,674,935	8,825,000	78,864	100,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			124,024	100,000		
Capital Outlay	6000						
Total Expenditures		0	0	124,024	100,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		8,674,935	8,825,000	(45,160)	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	8,674,935	8,825,000				
Net Increase/(Decrease) in Fund Balance		0	0	(45,160)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	221,220	176,060		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		221,220		0	
Ending Fund Balance, June 30		0	0	176,060	176,060	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	2,750,000

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,392	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,392	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		433,023			165,549	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	9,999	9,999
Instructional Supplies & Materials	4300				0	46,411	46,411
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	56,410	56,410
Other Operating Expenses and Services	5000		433,023		433,023	25,742	458,765
Capital Outlay	6000						
Library Books	6300				0	21,362	21,362
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	21,362	21,362
Other Outgo	7000				0		0
Total Expenditures		0	433,023	0	433,023	103,514	536,537
Ending Balance					0	63,427	63,427

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					63,427	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			63,427	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		400,000			136,899	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	12,000	12,000
Books, Magazines, & Periodicals	4200				0	188,326	188,326
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	200,326	200,326
Other Operating Expenses and Services	5000	400,000			400,000		400,000
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		400,000	0	0	400,000	200,326	600,326
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 910

Name: BARSTOW

EPA Revenue	2,693,701
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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	2,693,701	0	0	2,693,701
TOTAL		2,693,701	0	0	2,693,701

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 910

Name: BARSTOW

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	1,013,169	475,489	1,488,658	N/A	N/A
2016-17	1,245,974	561,883	1,807,857	319,199	21.44%
2017-18	1,531,065	676,407	2,207,472	399,615	22.10%
2018-19	2,030,141	684,552	2,714,693	507,221	22.98%
2019-20	2,317,787	825,827	3,143,614	428,921	15.80%
2020-21	2,734,989	974,476	3,709,465	565,851	18.00%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District has established an ongoing reserve in the 18/19 budget that includes the increases represented in year 20/21.