

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

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

10/10/19
Date


District Superintendent

10/10/19
Date

Contact: Dave Clausen

(760) 252-2411 7290

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. 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: 2018-2019 Budget Year: 2019-2020

District ID: 910 Name: BARSTOW

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	3,133,663		3,133,662		3,133,662	
Other	1300	2,152,306		2,152,306	23,571	2,175,877	
Total Instructional Salaries		5,285,969		5,285,968	23,571	5,309,539	
Non-Instructional Salaries							
Contract or Regular	1200		1,168,874		215,826	1,384,700	
Other	1400		184,396		121,603	305,999	
Total Non-Instructional Salaries		0	1,353,270		337,429	1,690,699	
Total Academic Salaries		5,285,969	6,639,238		361,000	7,000,238	
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100			2,163,200	1,316,425	3,479,625	
Other	2300			287,306	166,418	453,724	
Total Non-Instructional Salaries		0		2,450,506	1,482,843	3,933,349	
Instructional Aides							
Regular Status	2200		416,008			416,008	
Other	2400		105,662			105,662	
Total Instructional Aides			521,670		0	521,670	
Total Classified Salaries			521,670	2,972,176	1,482,843	4,455,019	
Employee Benefits							
	3000		2,090,012		771,365	4,876,151	
Supplies and Materials							
	4000		241,471		68,132	309,603	
Other Operating Expenses							
	5000		2,427,786		276,827	2,704,613	
Equipment Replacement							
	6420					0	
Total Expenditures Prior to Exclusions							
		7,897,651	16,385,457		2,960,167	19,345,624	

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: 2018-2019 Budget Year: 2019-2020

District ID: 910

Name: BARSTOW

	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	TOP Code	Exclusions	
					Instructional Staff--Retirees' Benefits and Retirement Incentives	Student Health Services Above Amount Collected
Activities to Exclude						
Instructional Staff--Retirees' Benefits and Retirement Incentives				5900		0
Student Health Services Above Amount Collected				6441		0
Student Transportation				6491		0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		136,546		6740		136,546
Objects to Exclude	Object Code					
Rents and Leases	5060	138,726	12,000			150,726
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
Other Operating Expenses and Services	5000	368,545				368,545

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: 2018-2019

Budget Year: 2019-2020

District ID: 910

Name: BARSTOW

Object	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
	Code	Instructional Salary Cost ECS 84362 A AC 0100-5900 & AC 6110	Total CEE ECS 84362 B AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
Capital Outlay	6000					
Library Books	6300				0	
Equipment	6400					
Equipment - Additional	6410					
Equipment - Replacement	6420					
Total Equipment		0	0	0		
Total Capital Outlay		0	0	0		
Other Outgo	7000					
Total Exclusions		0	643,817	12,000	655,817	
Total for ECS 84362, 50% Law		7,897,651	15,741,640	2,948,167	18,689,807	
Percent of CEE (Instructional Salary Cost / Total CEE)		50.17%	100.00%			
50% of Current Expense of Education			7,870,820			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year						
Amount Required to be Expended for Salaries of Classroom Instructors		7,897,651	15,741,640	2,948,167	18,689,807	
Reconciliation to Unrestricted General Fund Expenditures						
Total Expenditures Prior to Exclusions		7,897,651	16,385,457	2,960,167	19,345,624	
Capital Expenditures	6000	29,381	286,339	45,444	331,783	
Equipment Replacement (Back out)	6420		0	0	0	
Total Unrestricted General Fund Expenditures		7,927,032	16,671,796	3,005,611	19,677,407	

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 910 Name: BARSTOW

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	4,618,595	2,523,337	7,141,932
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	997,173	998,779	1,995,952
Due from Other Funds	9140			0
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	11,923		11,923
TOTAL ASSETS		5,642,691	3,522,116	9,164,807
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,362,189	812,383	2,174,572
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	60,141		60,141
TOTAL LIABILITIES		1,422,330	812,383	2,234,713

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019 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		2,709,733	2,709,733
Committed Fund Balance	9752			0
Assigned Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	2,709,733	2,709,733
Uncommitted Fund Balance	9790	4,220,361		4,220,361
TOTAL FUND EQUITY		4,220,361	2,709,733	6,930,094
TOTAL LIABILITIES AND FUND EQUITY		5,642,691	3,522,116	9,164,807

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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, 2019

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)				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
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, 2019

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						
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							
		(444)	0	0	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	39,424					
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		39,424	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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)							
Nondisposable 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	(39,868)	0	0	0	0	0
TOTAL FUND EQUITY		(39,868)	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		(444)	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 910 Name: BARSTOW

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	10,523,447		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	40,334		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		10,563,781	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	373,495		
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		373,495	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			10,190,286				
TOTAL FUND EQUITY				10,190,286	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY				10,563,781	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, 2019

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	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

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, 2019

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					
Bonds Payable	9600				
Revenue Bonds Payable	9610				
Certificates of Participation	9620				
Lease Purchase of Capital Lease	9630				
Compensated Absences Long Term	9640				
Post-Employment Benefits Long Term	9650				
Other Long-Term Liabilities	9660				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	173,966	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		988
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		174,954	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, 2019

District ID: 910

Name: BARSTOW

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance 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, 2019

District ID: 910

Name: BARSTOW

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance 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)				
Nondisposable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754			0
Uncommitted(Unrestricted) Fund Balance				174,954
Other Equity				
Contributed Capital	9790			
Retained Earnings	9800			
Investment in General Fixed Assets	9810			
	9850			
	9890			
TOTAL FUND EQUITY			174,954	0
TOTAL LIABILITIES AND FUND EQUITY			174,954	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	12,111	2,344		98,896	145,087			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	153,393	2,381		283,550	37,625			
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								
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		165,504	4,725	0	382,446	182,712	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	436			382,446	176,053			
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		436	0	0	382,446	176,053	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	436	0	0	382,446	176,053	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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)									
Nondisposable 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	165,068	4,725		382,446	6,659			
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		165,068	4,725	0	382,446	6,659	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		165,504	4,725	0	382,446	182,712	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019 District ID: 910 Name: BARSTOW

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
Federal Revenues	8100						
Forest Revenues	8110					0	
Higher Education Act	8120	14,714	127,416			142,130	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140		47,185			47,185	
Student Financial Aid	8150					0	
Veterans Education	8160	1,230				1,230	
Vocational and Technical Education Act (VATEA)	8170		144,027			144,027	
Other Federal Revenues	8190		111,271			111,271	
Total Federal Revenues	8100	15,944	429,899			445,843	
State Revenues	8600						
General Apportionments	8610					0	
Apprenticeship Apportionment	8611					0	
State General Apportionment	8612	13,620,511				13,620,511	
Other General Apportionment	8613	146,615				146,615	
General Categorical Programs	8620						
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622		735,147			735,147	
Disabled Students Programs and Services(DSPS)	8623		326,599			326,599	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		263,860			263,860	
Telecommunications and Technology Infrastructure Program (TTIP)	8626					0	
Other General Categorical Programs	8627		3,737,091			3,737,091	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
EPA Proceeds	8630	2,456,085			2,456,085		
Reimbursable Categorical Programs							
Instructional Improvement Grant	8650					0	
Other Reimbursable Categorical Programs	8651						
	8652		434,827		434,827		
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	23,056				23,056	
Timber Yield Tax	8672					0	
Other State Tax Subventions	8673					0	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	368,545	158,759		527,304		
State Mandated Costs	8685	75,450			75,450		
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690	440,546	49,206		489,752		
Total State Revenues	8600	17,130,808	5,705,489		22,836,297		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11		Fund S12 Restricted Actual	Fund S10 Total General Fund Actual	
		Unrestricted Actual	Actual		General Fund Actual	Actual
Local Revenues	8800					
Property Taxes	8810					
Tax Allocation, Secured Roll	8811	3,327,322				3,327,322
Tax Allocation, Supplemental Roll	8812	75,831				75,831
Tax Allocation, Unsecured Roll	8813	111,291				111,291
Prior Years Taxes	8816	24,548				24,548
Education Revenues Augmentation Fund (ERAF)	8817	(606,370)				(606,370)
Redevelopment Agency Funds - Pass Through	8818	78,736				78,736
Redevelopment Agency Funds - Residual	8819	366,464				366,464
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	166,221		26,535		192,756
Other Contract Services	8832					0
Sales and Commissions	8840	45,622		62,915		108,537
Rentals and Leases	8850	28,096		19,436		47,532
Interest and Investment Income	8860	199,515				199,515
Student Fees and Charges	8870					
Community Services Classes	8872					0
Dormitory	8873					0
Enrollment	8874	414,278				414,278
Contra Revenue Account	8874.1	62,361				62,361
Field Trips and Use of Nondistrict Facilities	8875					0
Health Services	8876					0
Instructional Materials Fees and Sales of Materials	8877		4,749			4,749
Insurance	8878					0
Student Records	8879	21,635				21,635
Nonresident Tuition	8880	355,820				355,820
Parking Services and Public Transportation	8881					0
Other Student Fees and Charges	8885	4,273				4,273
Other Local Revenues	8890	860,533		3,193		863,726
Total Local Revenues	8800	5,540,925		124,579		5,665,504
Total Revenues		22,687,677		6,259,967		28,947,644

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2018-2019

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							
Proceeds of General Fixed Assets	8900						
Proceeds of Long-Term Debt	8910		0				0
Incoming Transfers -- (8970/8981/8982/8983)	8940		0				0
	898#		17,391		1,194,860		1,212,251
Total Other Financing Sources	8900		17,391		1,194,860		1,212,251
Total Revenues and Other Financing Sources			22,705,068		7,454,827		30,159,895

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: 2018-2019 Budget Year: 2019-2020

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	428,133		22,972	2,036		453,141
Business and Management	0500	317,221		629			317,850
Communications	0600						0
Computer and Information Science	0700	211,534					211,534
Education	0800	762,239	17,652	5,150	1,396		786,437
Engineering and Related Industrial Technology	0900	395,086		17,781	44,368		457,235
Fine and Applied Arts	1000	491,420	1,568	11,655			504,643
Foreign language	1100	14,252					14,252
Health	1200	72,300		5,792			78,092
Consumer Education And Home Economics	1300	255,609	8,762	31,675			296,046
Law	1400						0
Humanities(Letters)	1500	1,096,180	577	11,676			1,108,433
Library Science	1600	4,390					4,390
Mathematics	1700	689,983		5,208			695,191
Military Studies	1800						0
Physical Sciences	1900	465,967	17,625	7,071			490,663
Psychology	2000	322,287		2,772			325,059
Public Affairs and Services	2100	165,176		378			165,554
Social Sciences	2200	654,778		7,783			662,561
Commercial Services	3000	380,177		9,651			389,828
Interdisciplinary Studies	4900	1,263,090	216,353	167,821	272,187		1,919,451
Instruc Staff-Retirees' Brfts & Retire Incent	5900						0
Sub-Total Instructional Activities		7,989,822	262,537	308,014	319,987		8,880,360
Total Expenditures for GF Activities*		8,040,178	11,783,040	4,291,450	906,977	6,945,282	31,966,927

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2018-2019 Budget Year: 2019-2020

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		1,767,286	169,764	44,884		1,981,934
Course and Curriculum Development	6020		14,831	81,516			96,347
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,782,117	251,280	44,884	0	2,078,281
Instructional Support Services	6100						
Learning Center	6110		134,487	1,977			136,464
Library	6120		135,559	2,985	28,611		167,155
Media	6130				141		141
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		5,906	1,833			7,739
Total Instructional Support Services		0	275,952	6,795	28,752	0	311,499
Admissions and Records	6200		445,398	5,070			450,468
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	25,326	1,126,487	27,988			1,179,801
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		70,063	6,469			76,532
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		25,326	1,196,550	34,457	0	0	1,256,333

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				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		96,832	24,712	11,402		132,946
Disabled Student Programs and Services (DSPS)	6420		155,181	154,318			309,499
Extended Opportunity Programs and Services (EOPS)	6430		368,827	74,392	70		443,289
Health Services	6440						0
Student Personnel Administration	6450		1,252,418	647,327	105,285		2,005,030
Financial Aid Administration	6460		428,081	47,442			475,523
Job Placement Services	6470						0
Veterans Services	6480			12,507	7,801		20,308
Miscellaneous Student Services	6490						0
Total Other Student Services		0	2,301,339	960,698	124,558	0	3,386,595
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		216,512	165,524	2,489		384,525
Custodial Services	6530		196,958	48,555			245,513
Grounds Maintenance and Repairs	6550		164,244	27,342	841		192,427
Utilities	6570			399,598			399,598
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	577,714	641,019	3,330	0	1,222,063
Planning, Policymaking and Coordinations	6600		638,225	313,292	7,992		959,509

* 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: 2018-2019 Budget Year: 2019-2020

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		53,723	53,225	2,147		109,095
Fiscal Operations	6720		385,857	86,472	11,940		484,269
Human Resources Management	6730		174,624	60,754			235,378
Noninstruct Staff Retirees' Benefits & Retirement *	6740		136,546				136,546
Staff Development	6750			15,720			15,720
Staff Diversity	6760		123,005	19,833	2,068		144,906
Logistical Services	6770			20,053			20,053
Management Information Systems	6780		487,912	680,263	210,931		1,379,106
Other General Institutional Support Services	6790		335,389	415,009			750,398
Total General Institutional Support Services	6700	0	1,697,056	1,351,329	227,086	0	3,275,471
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		187,545				187,545
Economic Development	6840						0
Other Community Services & Economic Development	6890		863,318	70,930	10,412		944,660
Total Community Services	6800	0	1,050,863	70,930	10,412	0	1,132,205

* 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						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960	22	559,074	318,226	26,129		903,451
Student Housing	6970						0
Other Ancillary Services	6990		366,048				366,048
Total Ancillary Services	6900	22	925,122	318,226	26,129	0	1,269,499
Auxiliary Operations	7000						
Contract Education	7010	25,008	28,817	13,922			67,747
Other Auxiliary Operations	7090		52,280	1,394			53,674
Total Auxiliary Operations	7000	25,008	81,097	15,316	0	0	121,421

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 910 Name: BARSTOW

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

\$10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budget Year: 2019-2020

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		549,070	15,024	113,847		677,941
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					4,814,828	4,814,828
Student Aid	7320					1,233,031	1,233,031
Other Outgo	7390					897,423	897,423
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,945,282	6,945,282
Sub-Total Non-Instructional Activities		50,356	11,520,503	3,983,436	586,990	6,945,282	23,086,567
Total Expenditures General Fund: activities *		8,040,178	11,783,040	4,291,450	906,977	6,945,282	31,966,927

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2019-2020 Appropriations Limit:				\$20,146,050
A.	2018-2019 Appropriations Limit:				
B.	2019-2020 Price Factor:	1.0385			
C.	Population factor:				
	1. 2017-2018 Second Period Actual FTES	2,583.00			
	2. 2018-2019 Second Period Actual FTES	2,582.00			
	3. 2018-2019 Population change factor (C2/C1)	0.9996			
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)				\$20,913,304
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)				\$20,913,304
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)				\$20,913,304
II.	2019-2020 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				21,712,716
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				30,000
C.	Local Property taxes				3,474,544
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				75,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				0
H.	2019-2020 Appropriations Subject to Limit				\$25,292,260

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	15,944	2,770	429,899	407,065	445,843	409,835
State Revenues	8600	17,130,808	17,536,497	5,705,489	5,864,344	22,836,297	23,400,841
Local Revenues	8800	5,540,925	5,053,690	124,579	128,355	5,665,504	5,182,045
Total Revenues		22,687,677	22,592,957	6,259,967	6,399,764	28,947,644	28,982,721
EXPENDITURES:							
Academic Salaries	1000	7,000,240	7,115,197	934,196	1,043,670	7,934,436	8,158,867
Classified Salaries	2000	4,455,019	5,047,301	1,600,758	1,857,063	6,055,777	6,904,364
Employee Benefits	3000	4,876,150	4,896,184	956,855	811,109	5,833,005	5,707,293
Supplies and Materials	4000	309,602	449,718	258,545	507,077	568,147	956,795
Other Operating Expenses and Services	5000	2,704,613	3,416,734	1,018,690	2,894,799	3,723,303	6,311,533
Capital Outlay	6000	331,783	356,570	575,194	734,469	906,977	1,091,039
Total Expenditures		19,677,407	21,281,704	5,344,238	7,848,187	25,021,645	29,129,891
Excess /(Deficiency) of Revenues over Expenditures		3,010,270	1,311,253	915,729	(1,448,423)	3,925,999	(137,170)
Other Financing Sources	8900	17,391		1,194,860	987,932	1,212,251	987,932
Other Outgo	7000	4,797,437	1,311,253	2,147,845	2,249,242	6,945,282	3,560,495
Net Increase/(Decrease) in Fund Balance		(1,769,776)	0	(37,256)	(2,709,733)	(1,807,032)	(2,709,733)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,990,137	4,220,361	2,746,989	2,709,733	8,737,126	6,930,094
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	5,990,137		2,746,989		8,737,126	
Ending Fund Balance, June 30		4,220,361	4,220,361	2,709,733	0	6,930,094	4,220,361

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		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	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	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

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2018-2019 Budget Year: 2019-2020

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						
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	12					
Capital Outlay	6000						
Total Expenditures		12	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		(12)	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(12)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(39,856)	(39,868)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(39,856)		0		0	0
Ending Fund Balance, June 30		(39,868)	(39,868)	0	0	0	0

For Actual Year: 2018-2019 Budget Year: 2019-2020

Special Revenue Funds

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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						
Local Revenues	8800	125,893	150,000				
Total Income		125,893	150,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	154,013	375,000				
Capital Outlay	6000	910,836	740,000				
Total Expenditures		1,064,849	1,115,000	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		(938,956)	(965,000)	0	0	0	0
Other Financing Sources	8900	4,500,000	1,250,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,561,044	285,000	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,629,242	10,190,286				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,629,242		0	0	0	0
Ending Fund Balance, June 30		10,190,286	10,475,286	0	0	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	5690		
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: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	3,369	1,250		
Other Financing Sources	8900				
Total Income		3,369	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		3,369	1,250	0	0
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		3,369	1,250	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	171,585	174,954		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	171,585		0	
Ending Fund Balance, June 30		174,954	176,204	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: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
Slate Revenues	8600						
Local Revenues	8800	107,326	110,000	6,223	6,500		
Total Income		107,326	110,000	6,223	6,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	38,216	45,000				
Other Operating Expenses and Services	5000	42,062	60,000	6,212	6,500		
Capital Outlay	6000	4,886	5,000				
Total Expenditures		85,164	110,000	6,212	6,500	0	0
Excess (Deficiency) of Revenues over Expenditures		22,162	0	11	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		22,162	0	11	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	142,906	165,068	4,714	4,725		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	142,906		4,714		0	
Ending Fund Balance, June 30		165,068	165,068	4,725	4,725	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019 Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	8,243,701	8,500,000				
State Revenues	8600	1,076,026	1,100,000				
Local Revenues	8800	43,162	45,000	53,674	55,000		
Total Income		9,362,889	9,645,000	53,674	55,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			47,022	55,000		
Capital Outlay	6000						
Total Expenditures		0	0	47,022	55,000	0	0
Excess (Deficiency) of Revenues over Expenditures		9,362,889	9,645,000	6,652	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	9,362,889	9,645,000				
Net Increase/(Decrease) in Fund Balance		0	0	6,652	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	176,060	182,712		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	176,060		0	
Ending Fund Balance, June 30		0	0	182,712	182,712	0	0

For Actual Year: 2018-2019 Budget Year: 2019-2020

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: 2018-2019

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	4,500,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2018-2019 Budget Year: 2019-2020

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)	Total Unrestricted	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					63,427	
Adjustments	9020					12,487	
Adjusted Beginning Balance	9030				0	75,914	
Actual Fiscal Year Data							
Slate Lottery Proceeds:	8681		368,545			146,271	
		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				0		0
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0	1,561	1,561
Instructional Supplies & Materials	4300				0	60,085	60,085
Noninstructional Supplies & Mirls	4400				0		0
Total Supplies and Materials		0	0	0	368,545	61,646	61,646
Other Operating Expenses and Services	5000		368,545			43,572	412,117
Capital Outlay	6000						
Library Books	6300				0	28,752	28,752
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	28,752	28,752
Other Outgo	7000						0
Total Expenditures		0	368,545	0	368,545	133,970	502,515
Ending Balance					0	88,215	88,215

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: 2018-2019 Budget Year: 2019-2020

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Unrestricted		Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010				88,215	
Adjustments	9020					
Adjusted Beginning Balance	9030		0		88,215	
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		395,046		139,428	
		Instructional & Institutional Unrestricted				
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	
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	12,000
Instructional Supplies & Materials	4300				0	215,643
Noninstructional Supplies & Mtrls	4400				0	0
Total Supplies and Materials		0	0	0	0	227,643
Other Operating Expenses and Services	5000		395,046		395,046	395,046
Capital Outlay	6000				0	0
Library Books	6300				0	0
Equipment	6400				0	0
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	395,046	0	395,046	622,689
Ending Balance					0	0

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 910

Name: BARSTOW

EPA Revenue	2,456,085
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	2,456,085	0	0	2,456,085
TOTAL		2,456,085	0	0	2,456,085

CALIFORNIA COMMUNITY COLLEGES

Pension Costs

Annual Financial and Budget Report

For Actual Year: 2018-2019 Budget Year: 2019-2020 District ID: 910 Name: BARSTOW

Fiscal Year	STRS		PERS		Increase		Rate
	Amount	Amount	Amount	Amount	Amount	Rate	
2015-16	628,253	429,570	561,891	1,057,823	N/A	N/A	N/A
2016-17	797,497	561,891	676,406	1,359,388	301,565	28.51%	28.51%
2017-18	948,400	676,406	937,945	1,624,806	265,418	19.52%	19.52%
2018-19	1,054,256	937,945	1,074,795	1,992,201	367,395	22.61%	22.61%
2019-20	1,154,250	1,074,795	1,339,500	2,229,045	236,844	11.89%	11.89%
2020-21	1,269,600	1,339,500		2,609,100	380,055	17.05%	17.05%

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 19/20 budget that includes the increases represented in year 20/21.