

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2020-2021)  
(Budget Report for Fiscal Year 2021-2022)

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

02/01/2022

\_\_\_\_\_  
Date

  
Eva Barag (Feb 02 09:37 PST)

\_\_\_\_\_  
District Superintendent

02/02/2022

\_\_\_\_\_  
Date

Contact: Deedee Garcia

(760) 252-7673

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	ECS 84362 B	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total
<b>Instructional Salaries</b>							
Contract or Regular	1100	3,674,088		3,674,088		61,958	3,736,046
Other	1300	1,601,666		1,601,666			1,601,666
<b>Total Instructional Salaries</b>		5,275,754		5,275,754		61,958	5,337,712
<b>Non-Instructional Salaries</b>							
Contract or Regular	1200			981,524		314,661	1,296,185
Other	1400			345,035		70,395	415,430
<b>Total Non-Instructional Salaries</b>		0		1,326,559		385,056	1,711,615
<b>Total Academic Salaries</b>		5,275,754		6,602,313		447,014	7,049,327
<b>Classified Salaries</b>							
<b>Non-Instructional Salaries</b>							
Regular Status	2100			2,684,064		1,397,452	4,081,516
Other	2300			70,991		75,831	146,822
<b>Total Non-Instructional Salaries</b>		0		2,755,055		1,473,283	4,228,338
<b>Instructional Aides</b>							
Regular Status	2200	494,463		494,463			494,463
Other	2400	(45,013)		(45,013)			(45,013)
<b>Total Instructional Aides</b>		449,450		449,450		0	449,450
<b>Total Classified Salaries</b>		449,450		3,204,505		1,473,283	4,677,788
<b>Employee Benefits</b>							
	3000		2,373,014	4,609,591		870,648	5,480,239
<b>Supplies and Materials</b>							
	4000			121,056		35,015	156,071
<b>Other Operating Expenses</b>							
	5000			2,223,995		123,521	2,347,516
<b>Equipment Replacement</b>							
	6420						0
<b>Total Expenditures Prior to Exclusions</b>			8,098,218	16,761,460		2,949,481	19,710,941

**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: 2020-2021 Budget Year: 2021-2022

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	Object Code	Total
<b>Activities to Exclude</b>						
Instructional Staff-Retirees' Benefits and Retirement Incentives				5900		0
Student Health Services Above Amount Collected				6441		0
Student Transportation				6491		0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	104,841			6740		104,841
<b>Objects to Exclude</b>						
Rents and Leases		172,911	(195)	5060		172,716
Lottery Expenditures						
Academic Salaries		426,473		1000		426,473
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		0

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: 2020-2021

Budget Year: 2021-2022

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	ECS 84362 B	Excluded Activities AC 6800 - 7390	Total
Capital Outlay	6000						
Library Books	6300			20,548		3,155	23,703
Equipment	6400						
Equipment - Additional	6410			35,978		9,592	45,570
Equipment - Replacement	6420						0
Total Equipment		0	0	35,978		9,592	45,570
Total Capital Outlay		0	0	56,526		12,747	69,273
Other Outgo	7000					1,416,066	1,416,066
<b>Total Exclusions</b>		0	0	760,751		1,428,618	2,189,369
<b>Total for ECS 84362, 50% Law</b>			8,098,218	16,000,709		1,520,863	17,521,572
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>			50.61%	100.00%			
<b>50% of Current Expense of Education</b>				8,000,354			
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>							
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>			8,098,218	16,000,709		1,520,863	17,521,572
<b>Reconciliation to Unrestricted General Fund Expenditures</b>							
<b>Total Expenditures Prior to Exclusions</b>			8,098,218	16,761,460		2,949,481	19,710,941
<b>Capital Expenditures</b>	6000			56,527		12,747	69,274
<b>Equipment Replacement (Back out)</b>	6420			0		(9,592)	(9,592)
<b>Total Unrestricted General Fund Expenditures</b>			8,098,218	16,817,987		2,952,636	19,770,623

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2021

District ID: 910 Name: BARSTOW

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		1,598,246	1,598,246		1,598,246	
In County Treasury	9112	8,405,959				8,405,959	
Cash With Fiscal Agents	9113					0	
Revolving Cash Accounts	9114	100,000				100,000	
Investments (at cost)	9120					0	
Accounts Receivable	9130	4,277,191		3,169,960		7,447,151	
Due from Other Funds	9140	160,000		47,333		207,333	
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210					0	
Prepaid Items	9220	22,318		17,410		39,728	
<b>TOTAL ASSETS</b>		12,965,468	4,832,949	17,798,417		17,798,417	
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510	1,355,334	649,089	2,004,423		2,004,423	
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	50,350	2,962,686	3,013,036		3,013,036	
<b>TOTAL LIABILITIES</b>		1,405,684	3,611,775	5,017,459		5,017,459	

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

Governmental Funds Group  
10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 910 Name: BARSTOW

Description	CA (Object)	11		12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund Restricted	General Fund COMBINED		
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710					0	
NonCash Assets	9711					0	
Amounts Restricted by Law for Specific Purposes	9712					0	
Reserve for Encumbrances Credit	9713					0	
Reserve for Encumbrances Debit	9714					0	
Reserve for Debt Services	9715					0	
Assigned/Committed	9754					0	
Unassigned	9790	11,559,784				11,559,784	
Total Fund Balance		11,559,784	0			11,559,784	
<b>Fund Balance (GASB 54)</b>							
Nonspendable Fund Balance	9750					0	
Restricted Fund Balance	9751					0	
Committed Fund Balance	9752		1,221,174			1,221,174	
Assigned Fund Balance	9753					0	
Total Designated Fund Balance	9754					0	
Uncommitted Fund Balance	9790	0		1,221,174		1,221,174	
<b>TOTAL FUND EQUITY</b>		11,559,784	1,221,174			12,780,958	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		12,965,468	4,832,949			17,798,417	

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

District ID: 910 Name: BARSTOW

Description	CA (Object)	21		22		29	
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund		
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
<b>TOTAL ASSETS</b>		0	0	0	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	0	0	0	0

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

District ID: 910 Name: BARSTOW

Description	CA (Object)	21		22		29	
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund		
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Assigned/Committed	9754						
Unassigned	9790						
Total Fund Balance			0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751						
Restricted Fund Balance	9752						
Committed Fund Balance	9753						
Assigned Fund Balance	9754						
Total Designated Fund Balance			0	0	0	0	0
Uncommitted Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>			0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>			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, 2021

District ID: 910 Name: BARSTOW

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	0	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510						
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	0	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, 2021

District ID: 910 Name: BARSTOW

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 910

Name: BARSTOW

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund				
<b>ASSETS</b>								
Cash, Investments, and Receivables	9100							
Cash:								
Awaiting Deposit and in Banks	9111							
In County Treasury	9112	11,784,814						
Cash With Fiscal Agents	9113							
Revolving Cash Accounts	9114							
Investments (at cost)	9120							
Accounts Receivable	9130	313,139						
Due from Other Funds	9140							
Inventories, Stores, and Prepaid Items	9200							
Inventories and Stores	9210							
Prepaid Items	9220							
<b>TOTAL ASSETS</b>		12,097,953	0	0				
<b>LIABILITIES</b>								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	251,415						
Accrued Salaries and Wages Payable	9520							
Compensated Absences Payable Current	9530							
Due to Other Funds	9540							
Temporary Loans	9550							
Current Portion of Long-Term Debt	9560							
Deferred Revenues	9570							
<b>TOTAL LIABILITIES</b>		251,415	0	0				

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

District ID: 910

Name: BARSTOW

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund				
<b>FUND BALANCE (NON-GASB 54)</b>								
Fund Balance Reserved	9710							
NonCash Assets	9711							
Amounts Restricted by Law for Specific Purposes	9712							
Reserve for Encumbrances Credit	9713							
Reserve for Encumbrances Debit	9714							
Reserve for Debt Services	9715							
Assigned/Committed	9754							
Unassigned	9790							
Total Fund Balance		0			0			0
<b>Fund Balance (GASB 54)</b>								
Nonspendable Fund Balance	9750							
Restricted Fund Balance	9751							
Committed Fund Balance	9752	11,846,538						
Assigned Fund Balance	9753							
Assigned Fund Balance	9754							
Total Designated Fund Balance		11,846,538			0			0
Uncommitted Fund Balance	9790							
<b>TOTAL FUND EQUITY</b>								
					11,846,538			0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>								
					12,097,953			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, 2021

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>					
Sites	9300				
Site Improvements	9310				
Accumulated Depreciation Site Improvements	9320				
Buildings	9321				
Accumulated Depreciation Buildings	9330				
Library Books	9331				
Equipment	9340				
Accumulated Depreciation Equipment	9350				
Work in Progress	9351				
TOTAL Fixed Assets	9360	0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 910      Name: BARSTOW

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 910

Name: BARSTOW

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

District ID: 910

Name: BARSTOW

ASSETS	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund	Other Internal Service Fund	
	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			
	Student Loans Receivable	9150			
	Inventories, Stores, and Prepaid Items	9200			
	Inventories and Stores	9210			
	Prepaid Items	9220			
	<b>Fixed Assets</b>	9300			
	Sites	9310			
	Site Improvements	9320			
	Accumulated Depreciation Site Improvements	9321			
	Buildings	9330			
	Accumulated Depreciation Buildings	9331			
	Library Books	9340			
	Equipment	9350			
	Accumulated Depreciation Equipment	9351			
	Work in Progress	9360			
	<b>Total Fixed Assets</b>		0	0	0
	<b>TOTAL ASSETS</b>		0	0	0



**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

District ID: 910

Name: BARSTOW

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

District ID: 910

Name: BARSTOW

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	135,871	9,919		311,109	171,001			
In County Treasury	9112							180,081	
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120								
Accounts Receivable	9130	6,916	1,322		2,588,466	44,326		407	
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>									
Sites	9300								
Site Improvements	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	2,899,575	215,327	0	0	0
<b>TOTAL ASSETS</b>		143,187	11,241	0	2,899,575	215,327	0	180,488	0

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2021

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,505	1,397		2,899,575	208,667			
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		1,505	1,397	0	2,899,575	208,667	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
<b>TOTAL LIABILITIES</b>	968	1,505	1,397	0	2,899,575	208,667	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>									
Nondesignable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752							180,488	
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754								
Uncommitted(Unrestricted) Fund Balance	9790	141,682	9,844	0	0	6,660	0	180,488	0
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		141,682	9,844	0	2,899,575	215,327	0	180,488	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		143,187	11,241	0	2,899,575	215,327	0	180,488	0

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

**Details of General Fund Revenue**

For Actual Year: 2020-2021

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>				
Forest Revenues	8100			
	8110	3,938		3,938
Higher Education Act	8120	8,175	49,590	57,765
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		44,582	44,582
Student Financial Aid	8150			0
Veterans Education	8160	1,408		1,408
Vocational and Technical Education Act (VATEA)	8170		118,949	118,949
Other Federal Revenues	8190		1,918,999	1,918,999
<b>Total Federal Revenues</b>	8100	13,521	2,132,120	2,145,641
<b>State Revenues</b>				
General Apportionments	8600			
	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	15,233,357		15,233,357
Other General Apportionment	8613	48,128		48,128
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		646,654	646,654
Disabled Students Programs and Services(DSPS)	8623		261,958	261,958
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		198,884	198,884
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,470,097	2,470,097

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	4,149,626		4,149,626
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	20,645		20,645
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	426,473	185,614	612,087
State Mandated Costs	8685	73,512		73,512
Other State Non-Tax Revenues	8686	828,190		828,190
Other State Revenues	8690		2,603,582	2,603,582
<b>Total State Revenues</b>	8600	20,779,931	6,366,789	27,146,720

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

**Details of General Fund Revenue**

For Actual Year: 2020-2021

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>				
Property Taxes	8800			
Tax Allocation, Secured Roll	8810			
Tax Allocation, Supplemental Roll	8811	2,876,380		2,876,380
Tax Allocation, Unsecured Roll	8812	69,540		69,540
Prior Years Taxes	8813	115,130		115,130
Education Revenues Augmentation Fund (ERAF)	8816	38,826		38,826
Redevelopment Agency Funds - Pass Through	8817			0
Redevelopment Agency Funds - Residual	8818	488,364		488,364
Redevelopment Agency Funds - Asset Liquidation	8819			0
Contributions, Gifts, Grants, and Endowments	8819.1			0
Contract Services	8820			0
Contract Instructional Services	8830			0
Other Contract Services	8831			0
Sales and Commissions	8832			0
Rentals and Leases	8840	22,232		22,232
Interest and Investment Income	8850	21,600		21,600
Student Fees and Charges	8860			0
Community Services Classes	8870			
Dormitory	8872	134,261		134,261
Enrollment	8873			0
Enrollment Contra Revenue for Uncollectible Receivables	8874	328,661		328,661
Enrollment Contra Revenue for HEERF Lost Revenue	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.3			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.5			0
Field Trips and Use of Nondistrict Facilities	8874.7			0
Health Services	8875			0
Instructional Materials Fees and Sales of Materials	8876			0
Insurance	8877			0
Student Records	8878			0
Nonresident Tuition	8879			0
Parking Services and Public Transportation	8880	36,763		36,763
Other Student Fees and Charges	8881			0
Other Local Revenues	8885			0
<b>Total Local Revenues</b>	8890	522,501	1,348,866	1,871,367
<b>Total Revenues</b>	8800	4,654,258	1,348,866	6,003,124
		25,447,710	9,847,775	35,295,485



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

**Details of General Fund Revenue**

For Actual Year: 2020-2021

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>				
Proceeds of General Fixed Assets	8900			
Proceeds of Long-Term Debt	8910			0
Incoming Transfers -- (8970/8981/8982/8983)	8940			0
	898#			0
<b>Total Other Financing Sources</b>	8900	0	0	0
<b>Total Revenues and Other Financing Sources</b>		25,447,710	9,847,775	35,295,485

**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: 2020-2021 Budget Year: 2021-2022

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	674,444					674,444
Business and Management	0500	215,938					215,938
Communications	0600	33,137					33,137
Computer and Information Science	0700	239,854					239,854
Education	0800	476,118	26	5,872			482,016
Engineering and Related Industrial Technology	0900	373,233		8,631	(5,458)		376,406
Fine and Applied Arts	1000	390,410	(957)	(1,226)			388,227
Foreign language	1100	12,338					12,338
Health	1200	54,366		1,628			55,994
Consumer Education And Home Economics	1300	251,428		6,000			257,428
Law	1400						0
Humanities(Letters)	1500	1,156,653					1,156,653
Library Science	1600						0
Mathematics	1700	670,009					670,009
Military Studies	1800						0
Physical Sciences	1900	580,581		88			580,669
Psychology	2000	297,712					297,712
Public Affairs and Services	2100	59,954					59,954
Social Sciences	2200	602,641		119			602,760
Commercial Services	3000	415,831		2,971			418,802
Interdisciplinary Studies	4900	1,649,087	176,023	127,720	77,652		2,030,482
Instruc Staff-Retirees' Bnfts & Retire Incentis	5900						0
<b>Sub-Total Instructional Activities</b>		8,153,734	175,092	151,803	72,194		8,552,823
<b>Total Expenditures for GF Activities*</b>		8,224,308	13,611,865	3,704,981	696,521	4,475,455	30,713,130

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,445,278	519,465	2,241		1,966,984
Course and Curriculum Development	6020		129,026				129,026
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090		114				114
<b>Total Instructional Admin. &amp; Governance</b>		0	1,574,418	519,465	2,241	0	2,096,124
Instructional Support Services	6100						
Learning Center	6110	(900)	403,245				402,345
Library	6120		132,599	750	20,841		154,190
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		(900)	535,844	750	20,841	0	556,535
Admissions and Records	6200		587,003	5,940			592,943
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,439,165	350			1,439,515
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		189,414	1,076			190,490
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	1,628,579	1,426	0	0	1,630,005

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Budget Year: 2021-2022

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						0
Disabled Student Programs and Services (DSPS)	6420		131,827	5,286	14,260		151,373
Extended Opportunity Programs and Services (EOPS)	6430		379,915	34,119	54,246		468,280
Health Services	6440						0
Student Personnel Administration	6450		1,521,030	231,514	(24,366)		1,728,178
Financial Aid Administration	6460		402,269	12,930			415,199
Job Placement Services	6470						0
Veterans Services	6480		87,890	5,864			93,754
Miscellaneous Student Services	6490		(438)				(438)
<b>Total Other Student Services</b>		0	2,522,493	289,713	44,140	0	2,856,346
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		202,479	66,741	111,043		380,263
Custodial Services	6530		142,752	15,302	28,228		186,282
Grounds Maintenance and Repairs	6550		136,638	19,810	321		156,769
Utilities	6570			317,524			317,524
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>		0	481,869	419,377	139,592	0	1,040,838
<b>Planning, Policymaking and Coordinations</b>			714,217	273,411			987,628

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		117,451	41,915			159,366
Fiscal Operations	6720		434,377	67,707	7,583		509,667
Human Resources Management	6730		214,373	290,369	285		505,027
Noninstruct Staff Retirees' Benefits & Retirement *	6740	1,372	103,469				104,841
Staff Development	6750			31,563			31,563
Staff Diversity	6760		162,223	6,746			168,969
Logistical Services	6770		4,127	308,092			312,219
Management Information Systems	6780		677,360	504,828	15,979		1,198,167
Other General Institutional Support Services	6790		968,669	617,782	369,215		1,955,666
<b>Total General Institutional Support Services</b>	6700	1,372	2,682,049	1,869,002	393,062	0	4,945,485
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		191,487				191,487
Economic Development	6840		37,703				37,703
Other Community Services & Economic Development	6890		949,599	3,586	(7,220)		945,965
<b>Total Community Services</b>	6800	0	1,178,789	3,586	(7,220)	0	1,175,155

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Expend by Non-Instructional Activity  
S10 General Fund - Combined

SUPPLEMENTAL DATA (Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Budget Year: 2021-2022

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		3,122	2,336			5,458
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950			12,602			12,602
Student and Co-Curricular Activities	6960		402,838	134,843	9,592		547,273
Student Housing	6970						0
Other Ancillary Services	6990		448,852	1,847			450,699
<b>Total Ancillary Services</b>	6900	0	854,812	151,628	9,592	0	1,016,032
Auxiliary Operations	7000						
Contract Education	7010	70,102		1,076			71,178
Other Auxiliary Operations	7090		54,907				54,907
<b>Total Auxiliary Operations</b>	7000	70,102	54,907	1,076	0	0	126,085

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: 2020-2021 Budget Year: 2021-2022

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				
<b>Physical Property and Related Acquisitions</b>	7100		621,793	17,804	22,079		661,676
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,416,066	1,416,066
Student Aid	7320					1,987,154	1,987,154
Other Outgo	7390					1,072,235	1,072,235
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,475,455	4,475,455
<b>Sub-Total Non-Instructional Activities</b>		70,574	13,436,773	3,553,178	624,327	4,475,455	22,160,307
<b>Total Expenditures General Fund: activities *</b>		8,224,308	13,611,865	3,704,981	696,521	4,475,455	30,713,130

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2021-2022 Appropriations Limit:					
A.	2020-2021 Appropriations Limit:					\$21,787,445
B.	2021-2022 Price Factor:		1.0573			
C.	Population factor:					
	1. 2019-2020 Second Period Actual FTES		2,362.75			
	2. 2020-2021 Second Period Actual FTES		1,888.53			
	3. 2020-2021 Population change factor (C2/C1)		0.7993			
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)					\$18,412,567
E.	Adjustments to increase limit:					
	1. Transfers in of financial responsibility				\$0	
	2. Temporary voter approved increases				0	
	3. Total adjustments - increase					0
	Sub-Total (D + E.3)					\$18,412,567
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)					\$18,412,567
II.	2021-2022 Appropriations Subject to Limit:					
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)					19,800,086
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)					20,645
C.	Local Property taxes					3,567,594
D.	Estimated excess Debt Service taxes					0
E.	Estimated Parcel taxes, Square Foot taxes, etc.					0
F.	Interest on proceeds of taxes					0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates					0
H.	2021-2022 Appropriations Subject to Limit					\$23,388,325



For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	13,521	12,900	2,132,120	5,553,072	2,145,641	5,565,972
State Revenues	8600	20,779,931	21,249,647	6,366,789	10,189,221	27,146,720	31,438,868
Local Revenues	8800	4,654,258	4,273,452	1,348,866	1,440,733	6,003,124	5,714,185
<b>Total Revenues</b>		<b>25,447,710</b>	<b>25,535,999</b>	<b>9,847,775</b>	<b>17,183,026</b>	<b>35,295,485</b>	<b>42,719,025</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	7,049,958	7,195,820	1,171,572	1,262,506	8,221,530	8,458,326
Classified Salaries	2000	4,677,785	5,546,412	2,126,652	1,876,813	6,804,437	7,423,225
Employee Benefits	3000	5,479,658	5,089,941	1,330,548	1,258,724	6,810,206	6,348,665
Supplies and Materials	4000	156,193	446,424	180,387	718,643	336,580	1,165,067
Other Operating Expenses and Services	5000	2,349,838	3,575,596	1,018,563	8,366,077	3,368,401	11,941,673
Capital Outlay	6000	69,274	300,000	627,247	1,392,892	696,521	1,692,892
<b>Total Expenditures</b>		<b>19,782,706</b>	<b>22,154,193</b>	<b>6,454,969</b>	<b>14,875,655</b>	<b>26,237,675</b>	<b>37,029,848</b>
<b>Excess/(Deficiency) of Revenues over Expenditures</b>		<b>5,665,004</b>	<b>3,381,806</b>	<b>3,392,806</b>	<b>2,307,371</b>	<b>9,057,810</b>	<b>5,689,177</b>
<b>Other Financing Sources</b>	8900					0	0
<b>Other Outgo</b>	7000	1,416,066	4,759,655	3,059,389	3,019,455	4,475,455	7,779,110
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>4,248,938</b>	<b>(1,377,849)</b>	<b>333,417</b>	<b>(712,084)</b>	<b>4,582,355</b>	<b>(2,089,933)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	5,892,650	11,557,295	1,044,668	1,223,664	6,937,318	12,780,959
Prior Years Adjustments	9020	1,415,707		(154,421)		1,261,286	
Adjusted Beginning Balance	9030	7,308,357		890,247		8,198,604	
<b>Ending Fund Balance, June 30</b>		<b>11,557,295</b>	<b>10,179,446</b>	<b>1,223,664</b>	<b>511,580</b>	<b>12,780,959</b>	<b>10,691,026</b>

For Actual Year: 2020-2021

Budget Year: 2021-2022

**DEBT SERVICE FUNDS**

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	Budget	REVENUE BOND INTEREST AND REDEMPTION FUND	Budget	OTHER DEBT SERVICE FUND	Budget
REVENUES:		Actual	Actual	Actual	Actual	Actual	Actual
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Revenues</b>		0	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>		0	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>		0	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010			0		0	
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL QUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND		FUND 43 GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	301,638	1,453,900				
Local Revenues	8800	1,435,401	4,210,000				
<b>Total Income</b>		1,737,039	5,663,900	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	170,526	667,150				
Capital Outlay	6000	838,601	5,336,340				
<b>Total Expenditures</b>		1,009,127	6,003,490	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		727,912	(339,590)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		727,912	(339,590)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	11,118,626	11,846,538		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,118,626		0		0	
<b>Ending Fund Balance, June 30</b>		11,846,538	11,506,948	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800						
Other Financing Sources	8900						
<b>Total Income</b>		0	0	0	0	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0	0	0
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Local Revenues	8800				
Other Financing Sources	8900				
<b>Total Income</b>		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Net Profit or Loss</b>		0	0	0	0
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	178,411	178,411		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	178,411		0	
<b>Ending Fund Balance, June 30</b>		178,411	178,411	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: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	17,563	40,000	2,612	2,600		
<b>Total Income</b>		17,563	40,000	2,612	2,600	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	8,742	10,000				
Other Operating Expenses and Services	5000	27,208	30,000	2,680	2,600		
Capital Outlay	6000						
<b>Total Expenditures</b>		35,950	40,000	2,680	2,600	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(18,387)	0	(68)	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(18,387)	0	(68)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	160,069	141,682	9,912	9,844		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	160,069		9,912		0	
<b>Ending Fund Balance, June 30</b>		141,682	141,682	9,844	9,844	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND	SCHOLARSHIP & LOAN TRUST FUND	INVESTMENT TRUST FUND	Actual	Budget	Actual
<b>REVENUES:</b>							
Federal Revenues	8100	11,033,503	9,000,000				
State Revenues	8600	2,361,666	2,300,000				
Local Revenues	8800			99,527	100,000		
<b>Total Income</b>		13,395,169	11,300,000	99,527	100,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			74,994	100,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	74,994	100,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		13,395,169	11,300,000	24,533	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	13,395,169	11,300,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	24,533	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	190,794	215,327		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	190,794	0	0	0
<b>Ending Fund Balance, June 30</b>		0	0	215,327	215,327	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND: 79	
		DEFERRED COMPENSATION TRUST FUND	OTHER TRUST FUNDS	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	2,078	1,250		
<b>Total Income</b>		2,078	1,250	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess/(Deficiency) of Revenues over Expenditures</b>		2,078	1,250	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		2,078	1,250	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		2,078		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		2,078	3,328	0	0

CALIFORNIA COMMUNITY COLLEGES  
 Annual Financial and Budget Report  
 SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2020-2021

District ID: 910

Name: BARSTOW

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	166,066
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,250,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	145,556

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds  
Lottery Actual Report  
L10 GENERAL FUND  
Name: BARSTOW

For Actual Year: 2020-2021  
Budget Year: 2021-2022

District ID: 910

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Instructional (AC 0100-4900)	Support Activities (AC 7320)	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010						132,134	
Adjustments	9020							
Adjusted Beginning Balance	9030		0				132,134	
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		426,473				185,614	
		Instructional & Institutional Unrestricted						
		Instructional Activities (AC 0100-5900)			Support Activities (AC 6000-6700)			
		Support Activities (AC 6800-7390)			Instructional (AC 0100-4900)			
		Total Unrestricted			Total Restricted			
<b>Expenditures</b>								
Academic Salaries	1000						0	0
Classified Salaries	2000						0	0
Employee Benefits	3000						0	0
<b>Supplies &amp; Materials</b>	4000							
Software	4100						0	0
Books, Magazines, & Periodicals	4200						0	205
Instructional Supplies & Materials	4300						0	11,614
Noninstructional Supplies & Mtrls	4400						0	0
<b>Total Supplies and Materials</b>		0	0	0			11,819	11,819
Other Operating Expenses and Services	5000		426,473				426,473	454,458
Capital Outlay	6000							
Library Books	6300						0	0
Equipment	6400							
Equipment - Additional	6410						0	0
Equipment - Replacement	6420						0	0
<b>Total Capital Outlay</b>		0	0	0			0	0
Other Outgo	7000						0	0
Direct Aid to Students	7500						0	0
<b>Total Other Outgo</b>		0	0	0			0	0
<b>Total Expenditures</b>		0	426,473	0			426,473	466,277
<b>Ending Balance</b>							277,944	277,944

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

For Actual Year: 2020-2021      Budget Year: 2021-2022      District ID: 910      Name: BARSTOW

Activity Classification	Object Code	Unrestricted		Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Instructional (AC 0100-5900)	Support Activities (AC 6800-7390)	
Lottery Adjustments and Proceeds:						
Net Beginning Balance, July 1	9010				277,944	
Adjustments	9020					
Adjusted Beginning Balance	9030		0		277,944	
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		307,830		122,785	
		Instructional & Institutional Unrestricted		Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<b>Expenditures</b>				Unrestricted		
Academic Salaries	1000			0		0
Classified Salaries	2000			0		0
Employee Benefits	3000			0		0
<b>Supplies &amp; Materials</b>	4000					
Software	4100			0		0
Books, Magazines, & Periodicals	4200			0		0
Instructional Supplies & Materials	4300			0	400,729	400,729
Noninstructional Supplies & Mtrls	4400			0		0
<b>Total Supplies and Materials</b>		0	0	0	400,729	400,729
Other Operating Expenses and Services	5000		307,830			307,830
Capital Outlay	6000					
Library Books	6300			0		0
Equipment	6400					
Equipment - Additional	6410			0		0
Equipment - Replacement	6420			0		0
<b>Total Capital Outlay</b>		0	0	0	0	0
Other Outgo	7000					
Direct Aid to Students	7500					
<b>Total Other Outgo</b>		0	0	0		0
<b>Total Expenditures</b>		0	307,830	0	400,729	708,559
<b>Ending Balance</b>					0	

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2020-2021

District ID: 910

Name: BARSTOW

<b>EPA Revenue</b>	4,149,626
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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	0	4,149,626	0	4,149,626
<b>TOTAL</b>		0	4,149,626	0	4,149,626

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 910

Name: BARSTOW

Fiscal Year	STRS		PERS		Increase		Rate
	Amount	Amount	Amount	Amount	Amount	Rate	
2020-21	1,884,169	1,298,604	3,182,773	N/A	N/A	N/A	
2021-22	1,950,115	1,344,056	3,294,171	111,398	3.50%		
2022-23	2,018,369	1,391,098	3,409,467	115,296	3.50%		
2023-24	2,089,012	1,439,786	3,528,798	119,331	3.50%		
2024-25	2,162,127	1,490,178	3,652,305	123,507	3.50%		
2025-26	2,237,801	1,542,335	3,780,136	127,831	3.50%		

Does the district have a plan to fund these expenses through 2025-26?

Yes

Explain Yes or No













# 910-Master-Report-20202021 Final

Final Audit Report

2022-02-02

Created:	2022-02-01
By:	Terri Walker (twalker@barstow.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAOrl_2vZ3nk-mPPEOLi5yq-ZHSi2OP7OG

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2022-02-01 - 4:37:59 PM GMT
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