

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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.



11/22/2022

District Chief Business Officer

Date


Eva Bagg (Nov 20 2022 09:35 PST)

11/23/2022

District Superintendent

Date

Contact: Josanna Garcia Vice President of Administrative Services
(760) 252-7673 Ext: DGarcia@barstow.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)	Activity (ECSE)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities		
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	3,511,743	3,511,743		3,511,743
Other	1300	2,056,239	2,056,239	35,100	2,091,339
Total Instructional Salaries		5,567,982	5,567,982	35,100	5,603,082
Non-Instructional Salaries					
Contract or Regular	1200		1,042,284	337,490	1,379,774
Other	1400		369,536	159,437	528,973
Total Non-Instructional Salaries		0	1,411,820	496,927	1,908,747
Total Academic Salaries		5,567,982	6,979,802	532,027	7,511,829
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		2,902,844	1,358,689	4,261,533
Other	2300		117,222	152,891	270,113
Total Non-Instructional Salaries		0	3,020,066	1,511,580	4,531,646
Instructional Aides					
Regular Status	2200	510,247	510,247		510,247
Other	2400	107,798	107,798		107,798
Total Instructional Aides		618,045	618,045	0	618,045
Total Classified Salaries		618,045	3,638,111	1,511,580	5,149,691
Employee Benefits	3000	2,613,715	4,995,295	912,777	5,908,072
Supplies and Materials	4000		169,491	99,203	268,694
Other Operating Expenses	5000		2,595,154	340,408	2,935,562
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		8,799,742	18,377,853	3,395,995	21,773,848

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 910

Name: BARSTOW

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	(65,079)			0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		178,201		178,201
Objects to Exclude	Object Code				
Rents and Leases	5060		88,793		88,793
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		424,874		424,874

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 910

Name: BARSTOW

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410			33,976	33,976
Equipment - Replacement	6420				0
Total Equipment		0	0	33,976	33,976
Total Capital Outlay		0	0	33,976	33,976
Other Outgo	7000			4,335,253	4,335,253
Total Exclusions		(65,079)	691,868	4,369,229	5,061,097
Total for ECS 84362, 50% Law		8,864,821	17,685,985	(973,234)	16,712,751
Percent of CEE (Instructional Salary Cost / Total CEE)		50.12%	100.00%		
50% of Current Expense of Education			8,842,992		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		8,864,821	17,685,985	(973,234)	16,712,751
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		8,799,742	18,377,853	3,395,995	21,773,848
Capital Expenditures	6000	7,565	179,265	33,976	213,241
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		8,807,307	18,557,118	3,429,971	21,987,089

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	14,378,757	6,019,941	20,398,698
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120	(315,682)		(315,682)
Accounts Receivable	9130	945,376	868,418	1,813,794
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	55,191	8,700	63,891
TOTAL ASSETS		15,323,642	6,944,392	22,268,034
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,274,861	465,029	2,739,890
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	79,711	5,210,445	5,290,156
TOTAL LIABILITIES		2,354,572	5,675,474	8,030,046

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		1,268,918	1,268,918
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	12,969,070		12,969,070
Total Fund Balance		12,969,070	1,268,918	14,237,988
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		12,969,070	1,268,918	14,237,988
TOTAL LIABILITIES AND FUND EQUITY		15,323,642	6,944,392	22,268,034

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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, 2022

District ID: 910

Name: BARSTOW

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

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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						
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	0	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	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, 2022

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)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	12,947,429		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	(200,369)		
Accounts Receivable	9130	68,799		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	692		
TOTAL ASSETS		12,816,551	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,311,283		
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		1,311,283	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	11,505,268		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		11,505,268	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		11,505,268	0	0
TOTAL LIABILITIES AND FUND EQUITY		12,816,551	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	180,000	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	(2,786)	
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		
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		177,214	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	177,214	
Unassigned	9790		
Total Reserved Fund Balance		177,214	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		177,214	0
TOTAL LIABILITIES AND FUND EQUITY		177,214	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	138,953	13,034		585,830	165,449			
In County Treasury	9112								
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120								
Accounts Receivable	9130	37,303	7,362		623,942	44,326			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		176,656	20,396	0	1,209,772	209,775	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	7,345	6,057		1,209,772	203,115			
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		7,345	6,057	0	1,209,772	203,115	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	7,345	6,057	0	1,209,772	203,115	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 910

Name: BARSTOW

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	169,311	14,339			6,660			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		169,311	14,339	0	0	6,660	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		169,311	14,339	0	0	6,660	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		176,656	20,396	0	1,209,772	209,775	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110	1,357		1,357
Higher Education Act	8120	11,192	50,149	61,341
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		45,009	45,009
Student Financial Aid	8150			0
Veterans Education	8160	912		912
Vocational and Technical Education Act (VATEA)	8170		112,914	112,914
Other Federal Revenues	8190		2,847,658	2,847,658
Total Federal Revenues	8100	13,461	3,055,730	3,069,191
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	15,228,640		15,228,640
Other General Apportionment	8613	50,958		50,958
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		691,645	691,645
Disabled Students Programs and Services(DSPS)	8623		273,516	273,516
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,609,332	5,609,332

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	5,087,037		5,087,037
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	20,482		20,482
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	424,874	174,366	599,240
State Mandated Costs	8685	78,544		78,544
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	736,714	100,388	837,102
Total State Revenues	8600	21,627,249	6,849,247	28,476,496

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	3,651,132		3,651,132
Tax Allocation, Supplemental Roll	8812	97,309		97,309
Tax Allocation, Unsecured Roll	8813	122,175		122,175
Prior Years Taxes	8816	36,381		36,381
Education Revenues Augmentation Fund (ERAF)	8817	(719,867)		(719,867)
Redevelopment Agency Funds - Pass Through	8818	36,088		36,088
Redevelopment Agency Funds - Residual	8819	527,989		527,989
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		226,461	226,461
Contract Services	8830			
Contract Instructional Services	8831	82,095	36,125	118,220
Other Contract Services	8832		21,567	21,567
Sales and Commissions	8840	23,517		23,517
Rentals and Leases	8850	15,494		15,494
Interest and Investment Income	8860	(269,116)		(269,116)
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	515,726		515,726
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	95,176		95,176
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	4,441		4,441
Insurance	8878			0
Student Records	8879	18,406		18,406
Nonresident Tuition	8880	464,444		464,444
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	1,041		1,041
Other Local Revenues	8890	108,467	4,533	113,000
Total Local Revenues	8800	4,810,898	288,686	5,099,584
Total Revenues		26,451,608	10,193,663	36,645,271

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	687,561	1,119,462	1,807,023
Total Other Financing Sources	8900	687,561	1,119,462	1,807,023
Total Revenues and Other Financing Sources		27,139,169	11,313,125	38,452,294

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	803,555		6,733	992		811,280
Business and Management	0500	257,190					257,190
Communications	0600	28,812					28,812
Computer and Information Science	0700	283,773					283,773
Education	0800	511,992		7,604	1,430		521,026
Engineering and Related Industrial Technology	0900	413,935		25,369	43,166		482,470
Fine and Applied Arts	1000	413,986	84	1,782			415,852
Foreign language	1100	18,786					18,786
Health	1200	39,263		2,574			41,837
Consumer Education And Home Economics	1300	146,385					146,385
Law	1400						0
Humanities(Letters)	1500	1,223,782		1,890			1,225,672
Library Science	1600						0
Mathematics	1700	686,967		1,134			688,101
Military Studies	1800						0
Physical Sciences	1900	672,029	(15)	1,918			673,932
Psychology	2000	295,233		13,902			309,135
Public Affairs and Services	2100	68,490					68,490
Social Sciences	2200	489,180					489,180
Commercial Services	3000	422,254		3,456			425,710
Interdisciplinary Studies	4900	2,026,049	183,283	91,971	103,295		2,404,598
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	25,080	40,000				65,080
Sub-Total Instructional Activites		8,826,741	223,352	158,333	148,883		9,357,309
Total Expenditures for GF Activities*		8,867,502	13,973,601	5,445,286	1,234,449	8,130,485	37,651,323

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		1,433,648	798,291	28,003		2,259,942
Course and Curriculum Development	6020		1,017	5,000			6,017
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	1,434,665	803,291	28,003	0	2,265,959
Instructional Support Services	6100						
Learning Center	6110		408,355	2,082			410,437
Library	6120		105,501	2,996	33,989		142,486
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	513,856	5,078	33,989	0	552,923
Admissions and Records	6200		475,124	17,345			492,469
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	296	1,738,517	8,308			1,747,121
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		186,810	5,640			192,450
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		296	1,925,327	13,948	0	0	1,939,571

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: 2021-2022

Budget Year: 2022-2023

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		142,728	29,058			171,786
Extended Opportunity Programs and Services (EOPS)	6430		403,775	21,967	7,020		432,762
Health Services	6440						0
Student Personnel Administration	6450		1,520,886	259,045	72,161		1,852,092
Financial Aid Administration	6460		401,236	83,656			484,892
Job Placement Services	6470						0
Veterans Services	6480		1,361	2,574	364		4,299
Miscellaneous Student Services	6490		79,476	5,024			84,500
Total Other Student Services		0	2,549,462	401,324	79,545	0	3,030,331
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		217,990	76,307	13,639		307,936
Custodial Services	6530		150,736	24,871	837		176,444
Grounds Maintenance and Repairs	6550		152,191	20,333	1,612		174,136
Utilities	6570			442,831			442,831
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	520,917	564,342	16,088	0	1,101,347
Planning, Policymaking and Coordinations	6600		827,008	466,288			1,293,296

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		124,480	33,519	1,498		159,497
Fiscal Operations	6720		468,109	86,675	11,557		566,341
Human Resources Management	6730		288,150	74,914	571		363,635
Noninstruct Staff Retirees' Benefits & Retirement *	6740		178,201				178,201
Staff Development	6750			13,121			13,121
Staff Diversity	6760		216,113	41,739			257,852
Logistical Services	6770		399	413,712	1,479		415,590
Management Information Systems	6780		683,907	576,499	155,554		1,415,960
Other General Institutional Support Services	6790	39	628,572	1,316,092	721,997		2,666,700
Total General Institutional Support Services	6700	39	2,587,931	2,556,271	892,656	0	6,036,897
Community Services & Economic Development	6800						
Community Recreation	6810			53,531			53,531
Community Service Classes	6820						0
Community Use of Facilities	6830		186,167				186,167
Economic Development	6840		47,377				47,377
Other Community Services & Economic Development	6890		976,422	3,494			979,916
Total Community Services	6800	0	1,209,966	57,025	0	0	1,266,991

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			3,232			3,232
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		575,631	377,823	33,976		987,430
Student Housing	6970						0
Other Ancillary Services	6990		431,627				431,627
Total Ancillary Services	6900	0	1,007,258	381,055	33,976	0	1,422,289
Auxiliary Operations	7000						
Contract Education	7010	40,426		13,254	1,309		54,989
Other Auxiliary Operations	7090		58,294				58,294
Total Auxiliary Operations	7000	40,426	58,294	13,254	1,309	0	113,283

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		640,441	7,732			648,173
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					8,130,485	8,130,485
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	8,130,485	8,130,485
Sub-Total Non-Instructional Activites		40,761	13,750,249	5,286,953	1,085,566	8,130,485	28,294,014
Total Expenditures General Fund: activities *		8,867,502	13,973,601	5,445,286	1,234,449	8,130,485	37,651,323

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$23,388,325
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	1,888.53		
	2. 2021-2022 Second Period Actual FTES	2,112.17		
	3. 2021-2022 Population change factor (C2/C1)	1.1184		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$28,132,394
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$1,236,334	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			1,236,334
	Sub-Total (D + E.3)			\$29,368,728
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$29,368,728
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			25,923,356
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			20,218
C.	Local Property taxes			3,425,154
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.	2022-2023 Appropriations Subject to Limit			\$29,368,728

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	13,461	3,500	3,055,730	4,927,538	3,069,191	4,931,038
State Revenues	8600	21,627,249	25,763,529	6,849,247	21,820,219	28,476,496	47,583,748
Local Revenues	8800	4,810,898	4,265,236	288,686	1,535,600	5,099,584	5,800,836
Total Revenues		26,451,608	30,032,265	10,193,663	28,283,357	36,645,271	58,315,622
EXPENDITURES:							
Academic Salaries	1000	7,511,830	8,102,346	1,078,095	1,287,501	8,589,925	9,389,847
Classified Salaries	2000	5,149,689	5,574,290	1,874,396	2,099,347	7,024,085	7,673,637
Employee Benefits	3000	5,908,073	5,458,733	1,319,020	1,431,326	7,227,093	6,890,059
Supplies and Materials	4000	268,694	445,287	358,303	712,438	626,997	1,157,725
Other Operating Expenses and Services	5000	2,935,562	3,781,296	1,882,727	17,787,405	4,818,289	21,568,701
Capital Outlay	6000	213,241	324,307	1,021,208	331,772	1,234,449	656,079
Total Expenditures		21,987,089	23,686,259	7,533,749	23,649,789	29,520,838	47,336,048
Excess /(Deficiency) of Revenues over Expenditures		4,464,519	6,346,006	2,659,914	4,633,568	7,124,433	10,979,574
Other Financing Sources	8900	687,561	0	1,119,462	0	1,807,023	0
Other Outgo	7000	4,335,253	9,103,119	3,795,232	5,390,287	8,130,485	14,493,406
Net Increase/(Decrease) in Fund Balance		816,827	(2,757,113)	(15,856)	(756,719)	800,971	(3,513,832)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,557,295	12,969,068	1,223,664	1,268,916	12,780,959	14,237,984
Prior Years Adjustments	9020	594,946		61,108		656,054	
Adjusted Beginning Balance	9030	12,152,241		1,284,772		13,437,013	
Ending Fund Balance, June 30		12,969,068	10,211,955	1,268,916	512,197	14,237,984	10,724,152

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2021-2022

Budget Year: 2022-2023

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)	8900 & 7000	0	0	0	0	0	0
Net Increase/Decrease in Fund Balance		0	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
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	0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	311,962	1,875,000				
Local Revenues	8800	(131,114)	135,000				
Total Income		180,848	2,010,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	154,025	732,000				
Capital Outlay	6000	4,449,240	5,212,500				
Total Expenditures		4,603,265	5,944,500	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,422,417)	(3,934,500)	0	0	0	0
Other Financing Sources	8900	4,000,000	8,000,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(422,417)	4,065,500	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,846,538	11,505,269		0		0
Prior Years Adustments	9020	81,148					
Adjusted Beginning Balance	9030	11,927,686		0		0	
Ending Fund Balance, June 30		11,505,269	15,570,769	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	(2,786)	1,250				
Other Financing Sources	8900	180,000					
Total Income		177,214	1,250	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		2,500				
Other Operating Expenses and Services	5000		25,000				
Capital Outlay	6000						
Total Expenditures		0	27,500	0	0		
Net Profit or Loss		177,214	(26,250)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		177,214	(26,250)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	178,411	177,214		0		
Prior Years Adjustments	9020	(178,411)					
Adjusted Beginning Balance	9030	0		0			
Ending Fund Balance, June 30		177,214	150,964	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	58,054	32,250	7,722	10,200		
Total Income		58,054	32,250	7,722	10,200	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	44,214	172,897		17,725		
Other Operating Expenses and Services	5000		19,650	5,957	6,100		
Capital Outlay	6000		7,000				
Total Expenditures		44,214	199,547	5,957	23,825	0	0
Excess /(Deficiency) of Revenues over Expenditures		13,840	(167,297)	1,765	(13,625)	0	0
Other Financing Sources	8900	13,789		2,730			
Other Outgo	7000		2,014		714		
Net Increase/(Decrease) in Fund Balance		27,629	(169,311)	4,495	(14,339)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	141,682	169,311	9,844	14,339		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	141,682		9,844		0	
Ending Fund Balance, June 30		169,311	0	14,339	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	12,195,119	13,000,000				
State Revenues	8600	2,038,247	2,050,000				
Local Revenues	8800			65,622	70,000		
Total Income		14,233,366	15,050,000	65,622	70,000	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		14,233,366	15,050,000	65,622	70,000	0	0
Other Financing Sources	8900	534,574					
Other Outgo	7000	14,767,940	15,050,000	71,174	70,000		
Net Increase/(Decrease) in Fund Balance		0	0	(5,552)	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	215,327	209,775		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		215,327		0	
Ending Fund Balance, June 30		0	0	209,775	209,775	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800		32,250		
Total Income		0	32,250	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
Excess /(Deficiency) of Revenues over Expenditures		0	32,250	0	0
Other Financing Sources	8900				
Other Outgo	7000	181,728			
Net Increase/(Decrease) in Fund Balance		(181,728)	32,250	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	2,078	0		0
Prior Years Adjustments	9020	179,650			
Adjusted Beginning Balance	9030	181,728		0	
Ending Fund Balance, June 30		0	32,250	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 910

Name: BARSTOW

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	155,253
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,000,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	180,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	118,102
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	624,237
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	13,788
72	STUDENT REPRESENTATION FEE TRUST FUND	12	RESTRICTED SUBFUND	2,730
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	534,574
11	UNRESTRICTED SUBFUND	77	DEFERRED COMPENSATION TRUST FUND	181,425

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			277,944		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			277,944		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		424,874			174,366		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
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	26,916		26,916
Instructional Supplies & Materials	4300				0	28,150		28,150
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	55,066		55,066
Other Operating Expenses and Services	5000		424,874		424,874	20,867		445,741
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	48,717		48,717
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	48,717		48,717
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	424,874	0	424,874	124,650		549,524
Ending Balance					0	327,660		327,660

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 910

Name: BARSTOW

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			327,660		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			327,660		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		344,256			122,785		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
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			0
Instructional Supplies & Materials	4300				0	450,445		450,445
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	450,445		450,445
Other Operating Expenses and Services	5000		344,256		344,256			344,256
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	344,256	0	344,256	450,445		794,701
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 910

Name: BARSTOW

EPA Revenue	5,087,037
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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	5,087,037	0	5,087,037
TOTAL		0	5,087,037	0	5,087,037

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 910

Name: BARSTOW

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	2,150,578	1,360,738	3,511,316	N/A	N/A
2022-23	2,225,848	1,408,364	3,634,212	122,896	3.50%
2023-24	2,303,753	1,457,657	3,761,410	127,198	3.50%
2024-25	2,384,384	1,508,675	3,893,059	131,649	3.50%
2025-26	2,467,837	1,561,478	4,029,315	136,256	3.50%
2026-27	2,554,212	1,616,130	4,170,342	141,027	3.50%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District will use general funding in order to pay for these expenses and will use ongoing revenues or make necessary expenditure reductions in order to pay for these expenses









910-Barstow Final CCFS-311 2021-2022 REVISED 2022.11.16

Final Audit Report

2022-11-23

Created:	2022-11-22
By:	Terri Walker (twalker@barstow.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAA2BX2IXep6gJI0e2IP0zZ4qCpDBZLaQuC

"910-Barstow Final CCFS-311 2021-2022 REVISED 2022.11.16 " History

-  Document created by Terri Walker (twalker@barstow.edu)
2022-11-22 - 11:53:36 PM GMT
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2022-11-22 - 11:54:51 PM GMT
-  Document e-signed by Deedee Garcia (dgarcia@barstow.edu)
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