

California Community Colleges

**QUARTERLY FINANCIAL STATUS REPORT**

(Financial Report for Fiscal Year 2024-2025, Quarter: 1)

**District:** BARSTOW

**District Code:** 910

I, the District Chief Business Officer, hereby certify that the information in the Quarterly Financial Status Report (CCFS-311Q) is prepared in accordance with Title 5, Section 58310 and is accurate and complete to the best of my knowledge.

**Chief Business Officer:**

**Electronic Certification Date:**

Thursday, October 24, 2024

Contact: Josanna Garcia    VP of Administrative Services

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**The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.**

Fiscal Year: 2024

Quarter Ended: 1

As of June 30 for the fiscal year specified

Line	Description	Actual 2021-2022	Actual 2022-2023	Actual 2023-2024	Projected 2024-2025
<b>Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
A.	<b>Revenues:</b>				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	26,451,608	31,675,343	35,853,999	35,130,230
A.2	Other Financing Sources (Object 8900)	687,561	568,924	317,619	0
A.3	<b>Total Unrestricted Revenue (A.1 + A.2)</b>	27,139,169	32,244,267	36,171,618	35,130,230
B.	<b>Expenditures:</b>				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	21,987,089	23,401,934	25,765,251	30,760,109
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,335,253	10,138,041	11,207,379	4,799,410
B.3	<b>Total Unrestricted Expenditures (B.1 + B.2)</b>	26,322,342	33,539,975	36,972,630	35,559,519
C.	<b>Revenues Over(Under) Expenditures (A.3 - B.3)</b>	816,827	(1,295,708)	(801,012)	(429,289)
D.	<b>Fund Balance, Beginning</b>	11,557,295	12,969,068	11,673,360	10,683,499
D.1	Prior Year Adjustments + (-)	594,946	0	(188,850)	0
D.2	<b>Adjusted Fund Balance, Beginning (D + D.1)</b>	12,152,241	12,969,068	11,484,510	10,683,499
E.	<b>Fund Balance, Ending (C. + D.2)</b>	12,969,068	11,673,360	10,683,498	10,254,210
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	49.3%	34.8%	28.9%	28.8%

As of the specified quarter ended for each fiscal year

Line	Description	2021-2022	2022-2023	2023-2024	2024-2025
<b>Total General Fund Cash Balance (Unrestricted and Restricted)</b>					
H.1	Cash, excluding borrowed funds	13,776,577	25,545,149	31,217,608	21,691,379
H.2	Cash, borrowed funds only	0	0	0	0
H.3	<b>Total Cash (H.1+ H.2)</b>	13,776,577	25,545,149	31,217,608	21,691,379

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col. 2)
<b>Unrestricted General Fund Revenue, Expenditure and Fund Balance:</b>					
I.	<b>Revenues:</b>				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	35,130,230	35,130,230	7,179,703	20.4%
I.2	Other Financing Sources (Object 8900)	0	0	0	
I.3	<b>Total Unrestricted Revenue (I.1 + I.2)</b>	35,130,230	35,130,230	7,179,703	20.4%
J.	<b>Expenditures:</b>				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	30,760,109	30,760,109	5,146,439	16.7%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	4,799,410	4,799,410	4,360,006	90.8%
J.3	<b>Total Unrestricted Expenditures (J.1 + J.2)</b>	35,559,519	35,559,519	9,506,445	26.7%
K.	<b>Revenues Over(Under) Expenditures (I.3 - J.3)</b>	(429,289)	(429,289)	(2,326,742)	
L.	<b>Fund Balance, Beginning</b>	10,683,499	10,683,499	10,683,498	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	<b>Adjusted Fund Balance, Beginning (L + L.1)</b>	10,683,499	10,683,499	10,683,498	
M.	<b>Fund Balance, Ending (K. + L.2)</b>	10,254,210	10,254,210	8,356,756	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	28.8%	28.8%		

**Has the district settled any employee contracts during this quarter?**

NO

**Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANS), issuance of COPs, etc.)?**

NO

If yes, list events and their financial ramifications.

**Does the district have significant fiscal problems that must be addressed?**

**This Year?**

NO

If yes, what are the problems and what actions will be taken?

**Next Year?**

NO