ACCJC ACCREDITING COMMISSION FOR COMMUNITY AND JUNIOR COLLEGES
WESTERN ASSOCIATION OF SCHOOLS AND COLLEGES

Annual Fiscal Report
Reporting Year: 2018-2019
Final Submission
04/03/2020

Barstow Community College
2700 Barstow Road
Barstow, CA 92311

General Information

#	Question	Answer
1.	Confirm the correct college's report	**Confirmed**
2.	District Name:	**Barstow Community College District**
3.	a. Name of College Chief Business Officer (CBO)	**Dave Clausen**
	b. Title of College CBO	**Vice President Administrative Services**
	c. Phone number of College CBO	**(760) 252-7673**
	d. E-mail of College CBO	**dclausen@barstow.edu**
	e. Name of District CBO	**Dave Clausen**
	f. Title of District CBO	**Vice President Administrative Services**
	g. Phone number of District CBO	**(760) 252-7673**
	h. E-mail of District CBO	**dclausen@barstow.edu**

DISTRICT DATA (including single college organizations) Revenue

	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)	FY 16/17	FY 17/18	FY 18/19
4.	a. Total Unrestricted General Fund Revenues	**$ 19,910,681**	**$ 20,957,506**	**$ 22,687,677**
	b. Other Unrestricted Financing Sources (Account 8900)	**$ 10,043**	**$ 18,092**	**$ 17,391**

	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)	FY 16/17	FY 17/18	FY 18/19
5.	a. Net (Adjusted) Unrestricted General Fund Beginning Balance	**$ 5,590,889**	**$ 5,883,917**	**$ 5,990,137**
	b. Net Unrestricted General Fund Ending Balance, including transfers in/out	**$ 4,883,917**	**$ 5,990,137**	**$ 4,220,361**

Expenditures/Transfers (General Fund Expenditures/Operating Expenditures)

	(Source: Unrestricted General Fund, CCFS 311 Annual, Revenues, Expenditures, and Fund Balance)	FY 16/17	FY 17/18	FY 18/19
6.	a. Total Unrestricted General Fund Expenditures(including account 7000)	**$ 19,627,696**	**$ 20,869,378**	**$ 24,474,844**
	b. Total Unrestricted General Fund Salaries and Benefits (accounts 1000, 2000, 3000)	**$ 13,861,866**	**$ 14,842,082**	**$ 16,331,409**
	c. Other Unrestricted General Fund Outgo (6a - 6b)	**$ 5,765,830**	**$ 6,027,296**	**$ 8,143,435**
	d. Unrestricted General Fund Ending Balance	**$ 4,883,917**	**$ 5,990,137**	**$ 4,220,361**

Liabilities

7.		FY 16/17	FY 17/18	FY 18/19

	Did the district borrow funds for cash flow purposes?	**No**	**No**	**No**

8.	Total Borrowing	FY 16/17	FY 17/18	FY 18/19
	a. Short-Term Borrowing (TRANS, etc)	**$ 0**	**$ 0**	**$ 0**
	b. Long Term Borrowing (COPs, Capital Leases, other long-term borrowing):	**$ 0**	**$ 0**	**$ 0**

9.		FY 16/17	FY 17/18	FY 18/19
	a. Did the district issue long-term debt instruments or other new borrowing (not G.O. bonds) during the fiscal year noted?	**No**	**No**	**No**
	b. What type(s)			
	c. Total amount	**$ 0**	**$ 0**	**$ 0**

10.		FY 16/17	FY 17/18	FY 18/19
	Debt Service Payments (Unrestricted General Fund)	**$ 0**	**$ 0**	**$ 0**

Other Post Employment Benefits

11.	(Source: **Most recent GASB 74/75 OPEB Actuarial Report**)	FY 18/19
	a. Total OPEB Liability (TOL) for OPEB	**$ 2,093,566**
	b. Net OPEB Liability (NOL) for OPEB	**$ -2,258,055**
	c. Funded Ratio [Fiduciary Net Position (FNP/TOL)]	**207.86 %**
	d. NOL as Percentage of OPEB Payroll	**19.75 %**
	e. Service Cost (SC)	**$ 264,592**
	f. Amount of Contribution to Annual Service Cost, plus any additional funding of the Net OPEB Liability	**$ 259,846**

12.	Date of most recent GASB 74/75 OPEB Actuarial Report - use valuation date (mm/dd/yyyy)	**06/30/2019**

13.	a. Has an irrevocable trust been established for OPEB liabilities?	**Yes**		
		FY 16/17	FY 17/18	FY 18/19
	b. Amount deposited into Irrevocable OPEB Reserve/Trust	**$ 0**	**$ 0**	**$ 0**
	c. Amount deposited into non-irrevocable Reserve specifically for OPEB	**$ 0**	**$ 0**	**$ 0**
	d. OPEB Irrevocable Trust Balance as of fiscal year end	**$ 3,653,167**	**$ 4,032,775**	**$ 4,351,621**

Cash Position

14.		FY 16/17	FY 17/18	FY 18/19
	Cash Balance at June 30 from Annual CCFS-311 Report (Combined Balance Sheet Total accounts 9100 through 9115)	**$ 8,294,582**	**$ 7,233,894**	**$ 7,156,932**

15.	Does the district prepare cash flow projections during the year?	**Yes**

Annual Audit Information

16.	Date annual audit report for fiscal year was electronically submitted to accjc.org, along with the institution's response to any audit exceptions (mm/dd/yyyy)	**12/19/2019**

NOTE: Audited financial statements are due to the ACCJC no later than 4/3/2020. A multi-college district may submit a single district audit report on behalf of all the colleges in the district.

17.	Summarize Material Weaknesses and Significant Deficiencies from the annual audit report (enter n/a if not applicable):	
	FY 16/17	**N/A**
	FY 17/18	**N/A**
	FY 18/19	**Financial Statements: Material Weakness: Year end adjustments not identified. Audit Adjustment. Material Weakness: OPEB trust not accounted for within the statement of fiduciary net position. Significant Deficiency - District did not have written procedures applicable to allowable costs. Federal Awards: Significant Deficiency - District's written policy missing one element of requirement.**

Other District Information

		FY 16/17	FY 17/18	FY 18/19
18.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	**2,673**	**2,583**	**2,629**
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	**2,673**	**2,583**	**2,629**

		FY 16/17	FY 17/18	FY 18/19
19.	Number of FTES shifted into the fiscal year, or out of the fiscal year	**84**	**0**	**209**

20.	a. During the reporting period, did the district settle any contracts with employee bargaining units?	**Yes**
	b. Did any negotiations remain open?	**Yes**
	c. Describe significant impacts of settlements. If any negotiations remain open over one year, describe length of negotiations, and issues	
	3% Raise Faculty, none over a year, minor issues	

College Data

NOTE: For a single college district the information is the same that was entered into the District section of the report.

		FY 16/17	FY 17/18	FY 18/19
21.	a. Final Adopted Budget – budgeted Full Time Equivalent Students (FTES) (Annual Target)	**2,673**	**2,583**	**2,629**
	b. Actual Full Time Equivalent Students (FTES) from Annual CCFS 320	**2,673**	**2,583**	**2,629**

		FY 16/17	FY 17/18	FY 18/19
22.	Final Unrestricted General Fund allocation from the District (for Single College Districts, use the number in 4a.)	**$ 19,910,681**	**$ 20,957,506**	**$ 22,687,677**

		FY 16/17	FY 17/18	FY 18/19
23.	Final Unrestricted General Fund Expenditures (for Single College Districts, use the number in 6a.)	**$ 19,627,696**	**$ 20,869,378**	**$ 24,474,844**

		FY 16/17	FY 17/18	FY 18/19
24.	Final Unrestricted General Fund Ending Balance (for Single College Districts, use the number in 6d.)	**$ 4,883,917**	**$ 5,990,137**	**$ 4,220,361**

		FY 16/17	FY 17/18	FY 18/19
25.	What percentage of the Unrestricted General Fund prior year Ending Balance did the District permit the College to carry forward into the next year's budget?	**100 %**	**100 %**	**100 %**

		Cohort Year 2014	Cohort Year 2015	Cohort Year 2016
26.	USDE official cohort Student Loan Default Rate (FSLD) (3 year rate)	**0 %**	**0 %**	**0 %**

27.	Were there any executive or senior administration leadership changes at the College during the fiscal year, including June 30? List for the College or for Single College District	**No**

Please describe the leadership change(s)

The data included in this report are certified as a complete and accurate representation of the reporting college.

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