

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

District: BARSTOW

District Code: 910

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Deedee Garcia

Electronic Certification Date: Thursday, October 10, 2024

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

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.

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	4,266,763	4,266,763		4,266,763
Other	1300	2,658,702	2,658,702	48,313	2,707,015
Total Instructional Salaries		6,925,465	6,925,465	48,313	6,973,778
Non-Instructional Salaries					
Contract or Regular	1200		1,416,143	353,311	1,769,454
Other	1400		557,174	104,100	661,274
Total Non-Instructional Salaries		0	1,973,317	457,411	2,430,728
Total Academic Salaries		6,925,465	8,898,782	505,724	9,404,506
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		2,812,260	1,633,733	4,445,993
Other	2300		250,450	226,813	477,263
Total Non-Instructional Salaries		0	3,062,710	1,860,546	4,923,256
Instructional Aides					
Regular Status	2200	535,904	535,904		535,904
Other	2400	169,224	169,224		169,224
Total Instructional Aides		705,128	705,128	0	705,128
Total Classified Salaries		705,128	3,767,838	1,860,546	5,628,384
Employee Benefits	3000	2,928,158	5,557,002	1,121,915	6,678,917
Supplies and Materials	4000		92,062	40,943	133,005
Other Operating Expenses	5000		3,177,652	262,322	3,439,974
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		10,558,751	21,493,336	3,791,450	25,284,786

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 910

Name: BARSTOW

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		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	12,377	12,377		12,377
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		25,200		25,200
Objects to Exclude	Object Code				
Rents and Leases	5060		53,129		53,129
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		562,262		562,262

For Actual Year: 2023-2024

Budget Year: 2024-2025

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				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000			11,000,000	11,000,000
Total Exclusions		12,377	652,968	11,000,000	11,652,968
Total for ECS 84362, 50% Law		10,546,374	20,840,368	(7,208,550)	13,631,818
Percent of CEE (Instructional Salary Cost / Total CEE)		50.61%	100.00%		
50% of Current Expense of Education			10,420,184		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		10,546,374	20,840,368	(7,208,550)	13,631,818
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		10,558,751	21,493,336	3,791,450	25,284,786
Capital Expenditures	6000	300,167	466,465	12,822	479,287
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		10,858,918	21,959,801	3,804,272	25,764,073

For Year Ended June 30, 2024

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	16,784,116	15,473,450	32,257,566
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,334,997	(296,533)	3,038,464
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	111,130	185,708	296,838
TOTAL ASSETS		20,490,243	15,409,958	35,900,201
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	9,760,479	354,098	10,114,577
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		14,938,483	14,938,483
Deferred Revenues	9570	46,266		46,266
TOTAL LIABILITIES		9,806,745	15,292,581	25,099,326

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			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	10,683,498		10,683,498
Total Fund Balance		10,683,498	0	10,683,498
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		117,377	117,377
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	117,377	117,377
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		10,683,498	117,377	10,800,875
TOTAL LIABILITIES AND FUND EQUITY		20,490,243	15,409,958	35,900,201

- 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, 2024

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, 2024

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, 2024

District ID: 910

Name: BARSTOW

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	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, 2024

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, 2024

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	22,915,391		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	7,230,259		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		30,145,650	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	201,997		
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		201,997	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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			
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	29,943,653		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		29,943,653	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		29,943,653	0	0
TOTAL LIABILITIES AND FUND EQUITY		30,145,650	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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, 2024

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, 2024

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, 2024

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	132,109	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,692	
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		133,801	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 910

Name: BARSTOW

Description	CA (Object)	61 Self-Insurance Fund	69 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, 2024

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		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	133,801	
Total Designated Fund Balance		133,801	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		133,801	0
TOTAL LIABILITIES AND FUND EQUITY		133,801	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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				561,337	157,349			
In County Treasury	9112	105,940	22,646						
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120								
Accounts Receivable	9130	39,777	7,522		926,909	43,576			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	48							
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		146,165	30,168	0	1,488,246	200,925	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	110	2		855,272	194,265			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550				160,000				
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				472,974				
Total Current Liabilities and Deferred Revenue		110	2	0	1,488,246	194,265	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	110	2	0	1,488,246	194,265	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	146,055	30,166			6,660			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		146,055	30,166	0	0	6,660	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		146,055	30,166	0	0	6,660	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		146,165	30,168	0	1,488,246	200,925	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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			0
Higher Education Act	8120	11,265	112,931	124,196
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		46,052	46,052
Student Financial Aid	8150			0
Veterans Education	8160	1,200		1,200
Vocational and Technical Education Act (VATEA)	8170		243,437	243,437
Other Federal Revenues	8190		42,697	42,697
Total Federal Revenues	8100	12,465	445,117	457,582
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	24,468,212		24,468,212
Other General Apportionment	8613	460,120		460,120
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,216,129	1,216,129
Disabled Students Programs and Services(DSPS)	8623		313,338	313,338
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		6,579,695	6,579,695

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	2,346,568		2,346,568
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		399,557	399,557
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	21,122		21,122
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	562,251	248,570	810,821
State Mandated Costs	8685	89,200		89,200
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	853,728	54,490	908,218
Total State Revenues	8600	28,801,201	8,811,779	37,612,980

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	4,461,466		4,461,466
Tax Allocation, Supplemental Roll	8812	136,298		136,298
Tax Allocation, Unsecured Roll	8813	174,494		174,494
Prior Years Taxes	8816	40,067		40,067
Education Revenues Augmentation Fund (ERAF)	8817	(1,014,229)		(1,014,229)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	921,789		921,789
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		161,515	161,515
Contract Services	8830			
Contract Instructional Services	8831	93,543	(22,079)	71,464
Other Contract Services	8832	1,645		1,645
Sales and Commissions	8840	55,544		55,544
Rentals and Leases	8850	29,210	17,741	46,951
Interest and Investment Income	8860	1,484,354		1,484,354
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	331,557		331,557
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	(141,069)		(141,069)
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	3,600		3,600
Insurance	8878			0
Student Records	8879	21,250		21,250
Nonresident Tuition	8880	409,433		409,433
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	4,319		4,319
Other Local Revenues	8890	27,062	603	27,665
Total Local Revenues	8800	7,040,333	157,780	7,198,113
Total Revenues		35,853,999	9,414,676	45,268,675

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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#	317,619	1,319,323	1,636,942
Total Other Financing Sources	8900	317,619	1,319,323	1,636,942
Total Revenues and Other Financing Sources		36,171,618	10,733,999	46,905,617

For Actual Year: 2023-2024

Budget Year: 2024-2025

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 Related Technologies	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	990,548		14,362	151,485		1,156,395
Business and Management	0500	291,976					291,976
Media and Communications	0600	29,457					29,457
Information Technology	0700	193,416					193,416
Education	0800	649,803		4,914	76,454		731,171
Engineering and Industrial Technologies	0900	555,145		12,398	1,843		569,386
Fine and Applied Arts	1000	605,107	4,220	21,304	973		631,604
Foreign language	1100	32,626					32,626
Health	1200	45,338		2,656			47,994
Family and Consumer Sciences	1300	244,172					244,172
Law	1400						0
Humanities(Letters)	1500	1,404,787		12,196			1,416,983
Library Science	1600						0
Mathematics	1700	893,567		1,692			895,259
Military Studies	1800						0
Physical Sciences	1900	797,664		19,917	72,174		889,755
Psychology	2000	269,328		936			270,264
Public and Protective Services	2100	97,350					97,350
Social Sciences	2200	793,389		1,404			794,793
Commercial Services	3000	406,099		9,323	294		415,716
Interdisciplinary Studies	4900	2,388,608	1,066	116,886	21,313		2,527,873
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	12,377					12,377
Sub-Total Instructional Activites		10,700,757	5,286	217,988	324,536		11,248,567
Total Expenditures for GF Activities*		10,784,479	14,758,412	5,871,272	967,687	15,324,779	47,706,629

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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						0
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090	(37)	1,596,080	701,555	84,268		2,381,866
Total Instructional Admin. & Governance		(37)	1,596,080	701,555	84,268	0	2,381,866
Instructional Support Services	6100						
Learning Center	6110		724,274	1,265			725,539
Library	6120		168,205	6,111	42,378		216,694
Media	6130				47		47
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	892,479	7,376	42,425	0	942,280
Admissions and Records	6200		441,220	18,300			459,520
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	59	1,873,165	3,882			1,877,106
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		65,341	4,810			70,151
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		59	1,938,506	8,692	0	0	1,947,257

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: 2023-2024

Budget Year: 2024-2025

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		155,871	4,653	4,134		164,658
Extended Opportunity Programs and Services (EOPS)	6430		347,171	101,417	5,855		454,443
Health Services	6440						0
Student Personnel Administration	6450		1,668,872	540,586	20,383		2,229,841
Financial Aid Administration	6460	79	479,002	173,920	4,683		657,684
Job Placement Services	6470						0
Veterans Services	6480		176	43,959			44,135
Miscellaneous Student Services	6490		95,311	46,203			141,514
Total Other Student Services		79	2,746,403	910,738	35,055	0	3,692,275
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		271,316	116,520	14,136		401,972
Custodial Services	6530		208,010	55,673	5,383		269,066
Grounds Maintenance and Repairs	6550		184,351	70,902	5,191		260,444
Utilities	6570			582,506			582,506
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	663,677	825,601	24,710	0	1,513,988
Planning, Policymaking and Coordinations	6600		897,836	258,789			1,156,625

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		156,992	40,330	1,798		199,120
Fiscal Operations	6720		479,687	68,702	9,959		558,348
Human Resources Management	6730		209,827	46,300			256,127
Noninstruct Staff Retirees' Benefits & Retirement *	6740	25,200					25,200
Staff Development	6750			8,414			8,414
Staff Diversity	6760		177,849	57,792			235,641
Logistical Services	6770			436,366	2,148		438,514
Management Information Systems	6780		741,144	795,123	153,218		1,689,485
Other General Institutional Support Services	6790		375,231	1,165,302	203		1,540,736
Total General Institutional Support Services	6700	25,200	2,140,730	2,618,329	167,326	0	4,951,585
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		1,073,682	5,851	744		1,080,277
Community Use of Facilities	6830		313,152				313,152
Economic Development	6840		47,641				47,641
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,434,475	5,851	744	0	1,441,070

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		612,194	294,216	8,405		914,815
Student Housing	6970						0
Other Ancillary Services	6990		489,207	512			489,719
Total Ancillary Services	6900	0	1,101,401	294,728	8,405	0	1,404,534
Auxiliary Operations	7000						
Contract Education	7010	58,421	19,228	814	813		79,276
Other Auxiliary Operations	7090		124,111	1,208			125,319
Total Auxiliary Operations	7000	58,421	143,339	2,022	813	0	204,595

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		756,980	1,303	279,405		1,037,688
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					11,743,998	11,743,998
Student Aid	7320					2,468,939	2,468,939
Other Outgo	7390					1,111,842	1,111,842
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,324,779	15,324,779
Sub-Total Non-Instructional Activites		83,722	14,753,126	5,653,284	643,151	15,324,779	36,458,062
Total Expenditures General Fund: activities *		10,784,479	14,758,412	5,871,272	967,687	15,324,779	47,706,629

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$31,009,076
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	2,657.40		
	2. 2023-2024 Second Period Actual FTES	2,846.07		
	3. 2023-2024 Population change factor (C2/C1)	1.0710		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$34,412,948
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)			\$34,412,948
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$34,412,948
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			27,083,309
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			20,964
C.	Local Property taxes			4,248,508
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.	2024-2025 Appropriations Subject to Limit			\$31,352,781

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	12,465	11,000	445,117	462,065	457,582	473,065
State Revenues	8600	28,801,201	28,918,645	8,811,779	25,615,967	37,612,980	54,534,612
Local Revenues	8800	7,040,333	6,200,585	157,780	1,418,945	7,198,113	7,619,530
Total Revenues		35,853,999	35,130,230	9,414,676	27,496,977	45,268,675	62,627,207
EXPENDITURES:							
Academic Salaries	1000	9,404,507	10,435,204	918,390	1,338,064	10,322,897	11,773,268
Classified Salaries	2000	5,628,384	6,805,182	1,741,114	2,571,248	7,369,498	9,376,430
Employee Benefits	3000	6,678,919	7,574,369	1,171,577	1,626,431	7,850,496	9,200,800
Supplies and Materials	4000	133,006	445,926	719,780	1,588,457	852,786	2,034,383
Other Operating Expenses and Services	5000	3,441,148	5,257,500	1,577,338	13,003,478	5,018,486	18,260,978
Capital Outlay	6000	479,287	241,928	488,400	1,524,413	967,687	1,766,341
Total Expenditures		25,765,251	30,760,109	6,616,599	21,652,091	32,381,850	52,412,200
Excess /(Deficiency) of Revenues over Expenditures		10,088,748	4,370,121	2,798,077	5,844,886	12,886,825	10,215,007
Other Financing Sources	8900	317,619	0	1,319,323	1,263,228	1,636,942	1,263,228
Other Outgo	7000	11,207,379	4,799,410	4,117,400	7,108,114	15,324,779	11,907,524
Net Increase/(Decrease) in Fund Balance		(801,012)	(429,289)	0	0	(801,012)	(429,289)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,673,360	10,683,498	117,375	117,377	11,790,735	10,800,875
Prior Years Adjustments	9020	(188,850)		2		(188,848)	
Adjusted Beginning Balance	9030	11,484,510		117,377		11,601,887	
Ending Fund Balance, June 30		10,683,498	10,254,209	117,377	117,377	10,800,875	10,371,586

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	7000	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: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	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
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: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

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	(21,488)	9,047,000				
Local Revenues	8800	947,081	600,000				
Total Income		925,593	9,647,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	139,358	413,000				
Capital Outlay	6000	848,492	14,651,061				
Total Expenditures		987,850	15,064,061	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(62,257)	(5,417,061)	0	0	0	0
Other Financing Sources	8900	11,001,755	4,001,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		10,939,498	(1,416,061)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	19,004,156	29,943,653		0		0
Prior Years Adustments	9020	(1)					
Adjusted Beginning Balance	9030	19,004,155		0		0	
Ending Fund Balance, June 30		29,943,653	28,527,592	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

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: 2023-2024

Budget Year: 2024-2025

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	9,720	5,000				
Other Financing Sources	8900		100,000				
Total Income		9,720	105,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	55,900	102,500				
Capital Outlay	6000						
Total Expenditures		55,900	102,500	0	0		
Net Profit or Loss		(46,180)	2,500	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(46,180)	2,500	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	179,981	133,801		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	179,981		0			
Ending Fund Balance, June 30		133,801	136,301	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	62,691	3,061	11,039	6,000		
Total Income		62,691	3,061	11,039	6,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	16,820	57,033				
Other Operating Expenses and Services	5000	23,501	88,671	2,951	36,166		
Capital Outlay	6000	296	1,000				
Total Expenditures		40,617	146,704	2,951	36,166	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,074	(143,643)	8,088	(30,166)	0	0
Other Financing Sources	8900						
Other Outgo	7000	1,020	2,014	4			
Net Increase/(Decrease) in Fund Balance		21,054	(145,657)	8,084	(30,166)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	124,984	146,055	22,082	30,166		0
Prior Years Adjustments	9020	17					
Adjusted Beginning Balance	9030	125,001		22,082		0	
Ending Fund Balance, June 30		146,055	398	30,166	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	11,998,477	12,000,000				
State Revenues	8600	1,676,774	2,000,000				
Local Revenues	8800	423,667	500,000	33,891	40,000		
Total Income		14,098,918	14,500,000	33,891	40,000	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		14,098,918	14,500,000	33,891	40,000	0	0
Other Financing Sources	8900	1,724,508	1,500,000				
Other Outgo	7000	15,823,426	16,000,000	33,891	40,000		
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	6,660	6,660		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		6,660		0	
Ending Fund Balance, June 30		0	0	6,660	6,660	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2023-2024

Budget Year: 2024-2025

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				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	0	0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 910

Name: BARSTOW

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	207,379
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	11,000,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	317,619
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,724,308
12	RESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	20
74	STUDENT FINANCIAL AID TRUST FUND	71	ASSOCIATED STUDENTS TRUST FUND	1,000
12	RESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	4

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		44,143			47,627		
Adjustments	9020		(44,143)			598,101		
Adjusted Beginning Balance	9030		0			645,728		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		562,251			248,570		
		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	130,084		130,084
Instructional Supplies & Materials	4300				0	70,765		70,765
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	200,849		200,849
Other Operating Expenses and Services	5000		562,251		562,251	34,925		597,176
Capital Outlay	6000							
Library Books	6300				0	4,736		4,736
Equipment	6400							
Equipment - Additional	6410				0	8,060		8,060
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	12,796		12,796
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	562,251	0	562,251	248,570		810,821
Ending Balance					0	645,728		645,728

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 910

Name: BARSTOW

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			645,728		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			645,728		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		508,060			209,590		
		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			0
Instructional Supplies & Materials	4300				0	824,758		824,758
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	824,758		824,758
Other Operating Expenses and Services	5000		508,049		508,049			508,049
Capital Outlay	6000							
Library Books	6300				0	30,560		30,560
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	30,560		30,560
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	508,049	0	508,049	855,318		1,363,367
Ending Balance					11	0		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 910

Name: BARSTOW

EPA Revenue	2,346,568
--------------------	-----------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	2,346,568	0	0	2,346,568
TOTAL		2,346,568	0	0	2,346,568

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 910

Name: BARSTOW

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	1,767,772	1,555,794	3,323,566	N/A	N/A
2024-2025	2,698,776	2,320,141	5,018,917	1,695,351	51.01%
2025-2026	2,752,751	2,414,947	5,167,698	148,781	2.96%
2026-2027	2,807,806	2,498,945	5,306,751	139,053	2.69%
2027-2028	2,863,962	2,658,163	5,522,125	215,374	4.06%
2028-2029	2,921,242	2,711,327	5,632,569	110,444	2.00%

Does the district have a plan to fund these expenses through 2028-29?
Yes
Explain Yes or No
The District will use general funding and will use ongoing revenues or make necessary expenditure reductions in order to pay for these expenses.
Does the district have an irrevocable trust?
Yes