

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2022-2023)

(Budget Report for Fiscal Year 2023-2024)

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:**

Tuesday, October 10, 2023

Contact: Josanna Garcia Vice President 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: 2022-2023

Budget Year: 2023-2024

District ID: 910

Name: BARSTOW

	Object Code	Activity (ECSA)	Activity (ECSB)	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
<b>Instructional Salaries</b>					
Contract or Regular	1100	4,478,703	4,478,703		4,478,703
Other	1300	1,817,720	1,817,720	46,770	1,864,490
<b>Total Instructional Salaries</b>		6,296,423	6,296,423	46,770	6,343,193
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		1,131,792	374,537	1,506,329
Other	1400		449,845	116,500	566,345
<b>Total Non-Instructional Salaries</b>		0	1,581,637	491,037	2,072,674
<b>Total Academic Salaries</b>		6,296,423	7,878,060	537,807	8,415,867
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		2,705,100	1,401,359	4,106,459
Other	2300		159,884	156,856	316,740
<b>Total Non-Instructional Salaries</b>		0	2,864,984	1,558,215	4,423,199
<b>Instructional Aides</b>					
Regular Status	2200	542,364	542,364		542,364
Other	2400	174,905	174,905		174,905
<b>Total Instructional Aides</b>		717,269	717,269	0	717,269
<b>Total Classified Salaries</b>		717,269	3,582,253	1,558,215	5,140,468
<b>Employee Benefits</b>	3000	2,843,813	5,115,613	962,482	6,078,095
<b>Supplies and Materials</b>	4000		157,817	64,415	222,232
<b>Other Operating Expenses</b>	5000		3,057,185	282,212	3,339,397
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		9,857,505	19,790,928	3,405,131	23,196,059

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	(59,273)	59,273		59,273
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		83,542		83,542
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		86,814		86,814
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		638,460		638,460

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			10,138,041	10,138,041
<b>Total Exclusions</b>		(59,273)	868,089	10,138,041	11,006,130
<b>Total for ECS 84362, 50% Law</b>		9,916,778	18,922,839	(6,732,910)	12,189,929
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.41%	100.00%		
<b>50% of Current Expense of Education</b>			9,461,420		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		9,916,778	18,922,839	(6,732,910)	12,189,929
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		9,857,505	19,790,928	3,405,131	23,196,059
<b>Capital Expenditures</b>	6000	10,061	179,883	22,727	202,610
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		9,867,566	19,970,811	3,427,858	23,398,669

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	12,619,021	16,115,471	28,734,492
Cash With Fiscal Agents	9113	100,000		100,000
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	3,691,057	1,548,284	5,239,341
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	60,981	73,055	134,036
<b>TOTAL ASSETS</b>		16,631,059	17,784,143	34,415,202
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,077,998	4,708,347	9,786,345
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	68,553	12,958,419	13,026,972
<b>TOTAL LIABILITIES</b>		5,146,551	17,666,766	22,813,317

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

## (Total Unrestricted and Restricted)

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	11,484,508		11,484,508
Total Fund Balance		11,484,508	0	11,484,508
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		11,484,508	117,377	11,601,885
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		16,631,059	17,784,143	34,415,202

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

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

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**Governmental Funds Group**

**20 Debt Service Funds:**

**21 Bond Interest and Redemption Fund**

**22 Revenue Bond Interest and Redemption Fund**

**29 Other Debt Service Fund**

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0



## Annual Financial and Budget Report

## 30 Special Revenue Funds:

## COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

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

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

**Governmental Funds Group**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

District ID: 910

Name: BARSTOW

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	17,057,272		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,231,734		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		19,289,006	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	284,851		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		284,851	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

**40 Capital Projects Funds:**

**41 Capital Outlay Projects Fund**

**42 Revenue Bond Construction Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

		<b>41</b>	<b>42</b>	<b>43</b>
	<b>CA</b>	<b>Capital Outlay</b>	<b>Revenue Bond</b>	<b>General Obligation</b>
<b>Description</b>	<b>(Object)</b>	<b>Projects Fund</b>	<b>Construction Fund</b>	<b>Bond Fund</b>
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	19,004,155		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		19,004,155	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		19,004,155	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		19,289,006	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

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

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	178,583	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,398	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		179,981	0



**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

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

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	179,981	
Total Designated Fund Balance		179,981	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		179,981	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		179,981	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				1,644,390	165,386			
In County Treasury	9112	114,718	18,396						
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120								
Accounts Receivable	9130	18,920	3,693		881,125	43,576			
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		134,038	22,089	0	2,525,515	208,962	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	9,037	6		1,607,829	202,302			
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				757,686				
Total Current Liabilities and Deferred Revenue		9,037	6	0	2,525,515	202,302	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	9,037	6	0	2,525,515	202,302	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	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	125,001	22,083			6,660			
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		125,001	22,083	0	0	6,660	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		134,038	22,089	0	2,525,515	208,962	0	0	0

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110	819		819
Higher Education Act	8120	12,518	120,572	133,090
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		31,631	31,631
Student Financial Aid	8150			0
Veterans Education	8160	1,152		1,152
Vocational and Technical Education Act (VATEA)	8170		243,528	243,528
Other Federal Revenues	8190		3,688,309	3,688,309
<b>Total Federal Revenues</b>	8100	14,489	4,084,040	4,098,529
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,744,591		22,744,591
Other General Apportionment	8613	42,421		42,421
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		801,797	801,797
Disabled Students Programs and Services(DSPS)	8623		308,916	308,916
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		6,481,105	6,481,105

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	1,266,178		1,266,178
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		686,547	686,547
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	19,129		19,129
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	638,460	(261,399)	377,061
State Mandated Costs	8685	83,529		83,529
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,057,683	62,484	1,120,167
<b>Total State Revenues</b>	8600	25,851,991	8,079,450	33,931,441

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

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2022-2023

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	3,009,417		3,009,417
Tax Allocation, Supplemental Roll	8812	128,128		128,128
Tax Allocation, Unsecured Roll	8813	130,296		130,296
Prior Years Taxes	8816	36,701		36,701
Education Revenues Augmentation Fund (ERAF)	8817			0
Redevelopment Agency Funds - Pass Through	8818	22,067		22,067
Redevelopment Agency Funds - Residual	8819	734,458		734,458
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		125,000	125,000
Contract Services	8830			
Contract Instructional Services	8831		22,079	22,079
Other Contranct Services	8832			0
Sales and Commissions	8840		11,358	11,358
Rentals and Leases	8850		26,446	26,446
Interest and Investment Income	8860		(179,850)	(179,850)
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	736,650		736,650
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
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			0
Insurance	8878			0
Student Records	8879			0
Nonresident Tuition	8880	484,571		484,571
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	660,564		660,564
<b>Total Local Revenues</b>	8800	5,942,852	5,033	5,947,885
<b>Total Revenues</b>		31,809,332	12,168,523	43,977,855



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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#	242,814	1,165,521	1,408,335
Total Other Financing Sources	8900	242,814	1,165,521	1,408,335
Total Revenues and Other Financing Sources		32,052,146	13,334,044	45,386,190

**CALIFORNIA COMMUNITY COLLEGES**

**Annual Financial and Budget Report**

**SUPPLEMENTAL DATA**

**Expend by Instructional Activity**

**S10 General Fund - Combined**

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	943,289		1,197			944,486
Business and Management	0500	289,704					289,704
Media and Communications	0600	21,390					21,390
Information Technology	0700	294,423					294,423
Education	0800	590,750		6,341	1,018		598,109
Engineering and Industrial Technologies	0900	477,338		15,777			493,115
Fine and Applied Arts	1000	532,630	452	10,041	2,316		545,439
Foreign language	1100	27,540					27,540
Health	1200	47,655		2,728			50,383
Family and Consumer Sciences	1300	231,044	178				231,222
Law	1400						0
Humanities(Letters)	1500	1,285,391		8,063			1,293,454
Library Science	1600						0
Mathematics	1700	781,187		2,322			783,509
Military Studies	1800						0
Physical Sciences	1900	673,194		3,937	311,828		988,959
Psychology	2000	312,913		396			313,309
Public and Protective Services	2100	74,590					74,590
Social Sciences	2200	621,545		606			622,151
Commercial Services	3000	435,949		6,656	4,976		447,581
Interdisciplinary Studies	4900	2,262,796	208,226	46,228	107,067		2,624,317
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	22,917	36,356				59,273
<b>Sub-Total Instructional Activites</b>		9,926,245	245,212	104,292	427,205		10,702,954
<b>Total Expenditures for GF Activities*</b>		9,979,035	14,167,957	6,045,158	1,443,434	16,334,118	47,969,702

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	(503)	1,686,896	545,593	22,913		2,254,899
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		(503)	1,686,896	545,593	22,913	0	2,254,899
Instructional Support Services	6100						
Learning Center	6110		448,769				448,769
Library	6120		120,183	4,616	36,149		160,948
Media	6130				100		100
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		0	568,952	4,616	36,249	0	609,817
Admissions and Records	6200		287,372	17,067			304,439
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	299	1,622,451	9,494			1,632,244
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		83,597	8,138			91,735
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		299	1,706,048	17,632	0	0	1,723,979

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		159,923	72,378	5,133		237,434
Extended Opportunity Programs and Services (EOPS)	6430		323,328	48,741	8,095		380,164
Health Services	6440						0
Student Personnel Administration	6450	(59)	1,625,300	385,896	259		2,011,396
Financial Aid Administration	6460		464,280	110,435	2,076		576,791
Job Placement Services	6470						0
Veterans Services	6480		12				12
Miscellaneous Student Services	6490		93,234	11,224			104,458
<b>Total Other Student Services</b>		(59)	2,666,077	628,674	15,563	0	3,310,255
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		239,577	98,990	22,274		360,841
Custodial Services	6530		193,199	45,646	9,866		248,711
Grounds Maintenance and Repairs	6550		148,230	29,661	54,963		232,854
Utilities	6570			562,539			562,539
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	581,006	736,836	87,103	0	1,404,945
<b>Planning, Policymaking and Coordinations</b>	6600		827,680	294,152			1,121,832

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		140,495	37,118	2,880		180,493
Fiscal Operations	6720		427,379	129,348	11,654		568,381
Human Resources Management	6730		288,794	76,989			365,783
Noninstruct Staff Retirees' Benefits & Retirement *	6740		83,542				83,542
Staff Development	6750			4,107			4,107
Staff Diversity	6760		230,120	36,251			266,371
Logistical Services	6770			383,673			383,673
Management Information Systems	6780		695,828	598,487	28,464		1,322,779
Other General Institutional Support Services	6790		727,103	2,061,135	462,241		3,250,479
<b>Total General Institutional Support Services</b>	6700	0	2,593,261	3,327,108	505,239	0	6,425,608
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830		209,578				209,578
Economic Development	6840		52,080				52,080
Other Community Services & Economic Development	6890		976,841	18,872	661		996,374
<b>Total Community Services</b>	6800	0	1,238,499	18,872	661	0	1,258,032

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	135	588,970	335,776	18,993		943,874
Student Housing	6970						0
Other Ancillary Services	6990		448,835	300			449,135
<b>Total Ancillary Services</b>	6900	135	1,037,805	336,076	18,993	0	1,393,009
Auxiliary Operations	7000						
Contract Education	7010	52,918	79,941	5,603			138,462
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	52,918	79,941	5,603	0	0	138,462

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		649,208	8,637	329,508	4,459,430	5,446,783
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					11,874,688	11,874,688
Student Aid	7320						0
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	11,874,688	11,874,688
<b>Sub-Total Non-Instructional Activites</b>		52,790	13,922,745	5,940,866	1,016,229	16,334,118	37,266,748
<b>Total Expenditures General Fund: activities *</b>		9,979,035	14,167,957	6,045,158	1,443,434	16,334,118	47,969,702

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: BARSTOW

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$29,368,728
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	2,112.17		
	2. 2022-2023 Second Period Actual FTES	2,657.40		
	3. 2022-2023 Population change factor (C2/C1)	1.2581		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$38,589,323
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)			\$38,589,323
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$38,589,323
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			27,327,552
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			18,920
C.	Local Property taxes			3,662,604
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.	2023-2024 Appropriations Subject to Limit			\$31,009,076



For Actual Year: 2022-2023

Budget Year: 2023-2024

## General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	14,489	3,500	4,084,040	533,271	4,098,529	536,771
State Revenues	8600	25,851,991	26,689,334	8,079,450	21,707,159	33,931,441	48,396,493
Local Revenues	8800	5,942,852	5,167,819	5,033	1,489,320	5,947,885	6,657,139
<b>Total Revenues</b>		31,809,332	31,860,653	12,168,523	23,729,750	43,977,855	55,590,403
<b>EXPENDITURES:</b>							
Academic Salaries	1000	8,415,867	9,745,854	1,076,787	1,140,477	9,492,654	10,886,331
Classified Salaries	2000	5,140,470	6,362,502	2,144,644	2,338,896	7,285,114	8,701,398
Employee Benefits	3000	6,078,095	7,094,237	1,291,129	1,456,543	7,369,224	8,550,780
Supplies and Materials	4000	222,233	419,737	660,661	1,545,712	882,894	1,965,449
Other Operating Expenses and Services	5000	3,339,395	4,502,745	1,822,869	11,297,108	5,162,264	15,799,853
Capital Outlay	6000	202,610	319,178	1,240,824	1,230,589	1,443,434	1,549,767
<b>Total Expenditures</b>		23,398,670	28,444,253	8,236,914	19,009,325	31,635,584	47,453,578
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		8,410,662	3,416,400	3,931,609	4,720,425	12,342,271	8,136,825
<b>Other Financing Sources</b>	8900	242,814	0	1,165,521	0	1,408,335	0
<b>Other Outgo</b>	7000	10,138,041	5,039,992	6,196,077	5,570,008	16,334,118	10,610,000
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,484,565)	(1,623,592)	(1,098,947)	(849,583)	(2,583,512)	(2,473,175)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	12,969,068	11,484,503	1,268,916	169,969	14,237,984	11,654,472
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	12,969,068		1,268,916		14,237,984	
<b>Ending Fund Balance, June 30</b>		11,484,503	9,860,911	169,969	(679,614)	11,654,472	9,181,297

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

## DEBT SERVICE FUNDS

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	59,004	9,329,000				
Local Revenues	8800	133,475	373,537				
<b>Total Income</b>		192,479	9,702,537	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	172,128	506,000				
Capital Outlay	6000	2,528,496	12,429,000				
<b>Total Expenditures</b>		2,700,624	12,935,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,508,145)	(3,232,463)	0	0	0	0
<b>Other Financing Sources</b>	8900	10,007,032	4,000,000				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		7,498,887	767,537	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	11,505,269	19,004,156		0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	11,505,269		0		0	
<b>Ending Fund Balance, June 30</b>		19,004,156	19,771,693	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Enterprise Funds

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Enterprise Funds

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	2,767	5,008				
Other Financing Sources	8900						
<b>Total Income</b>		2,767	5,008	0	0		
<b>Expenditures</b>							
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						
<b>Total Expenditures</b>		0	27,500	0	0		
<b>Net Profit or Loss</b>		2,767	(22,492)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		2,767	(22,492)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	177,214	179,981		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	177,214		0			
<b>Ending Fund Balance, June 30</b>		179,981	157,489	0	0		



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	53,496	35,064	6,330	6,387		
<b>Total Income</b>		53,496	35,064	6,330	6,387	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	46,512	88,110				
Other Operating Expenses and Services	5000	50,866	61,542	3,500	28,470		
Capital Outlay	6000	6,711	8,000				
<b>Total Expenditures</b>		104,089	157,652	3,500	28,470	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(50,593)	(122,588)	2,830	(22,083)	0	0
<b>Other Financing Sources</b>	8900	(17)		(1)			
<b>Other Outgo</b>	7000	1,000	2,014				
<b>Net Increase/(Decrease) in Fund Balance</b>		(51,610)	(124,602)	2,829	(22,083)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	169,311	125,001	14,339	22,083		0
Prior Years Adjustments	9020	7,300		4,915			
Adjusted Beginning Balance	9030	176,611		19,254		0	
<b>Ending Fund Balance, June 30</b>		125,001	399	22,083	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

## 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
<b>REVENUES:</b>							
Federal Revenues	8100	9,549,702	9,500,000				
State Revenues	8600	1,265,866	1,200,000				
Local Revenues	8800	60,824	60,000	56,932	57,000		
<b>Total Income</b>		10,876,392	10,760,000	56,932	57,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		10,876,392	10,760,000	56,932	57,000	0	0
<b>Other Financing Sources</b>	8900	3,267,196	3,240,000				
<b>Other Outgo</b>	7000	14,143,588	14,000,000	56,932	57,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	209,775	6,660		0
Prior Years Adjustments	9020			(203,115)			
Adjusted Beginning Balance	9030	0		6,660		0	
<b>Ending Fund Balance, June 30</b>		0	0	6,660	6,660	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2022-2023

Budget Year: 2023-2024

## Fiduciary Funds Group

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

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 910

Name: BARSTOW

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	138,041
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	10,000,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	648,164
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,618,750
12	RESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	17
12	RESTRICTED SUBFUND	72	STUDENT REPRESENTATION FEE TRUST FUND	1

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		44,143		47,627			
Adjusted Beginning Balance	9030		44,143		375,287			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		638,460		(261,399)			
		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)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	9,378		9,378
Instructional Supplies & Materials	4300				0	33,521		33,521
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	42,899		42,899
Other Operating Expenses and Services	5000		638,460		638,460	23,362		661,822
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	638,460	0	638,460	66,261		704,721
<b>Ending Balance</b>					44,143	47,627		91,770

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 910

Name: BARSTOW

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			601,273		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			601,273		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		452,408			184,030		
		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)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	780,303		780,303
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	780,303		780,303
Other Operating Expenses and Services	5000		452,408		452,408			452,408
Capital Outlay	6000							
Library Books	6300				0	5,000		5,000
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	5,000		5,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	452,408	0	452,408	785,303		1,237,711
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 910

Name: BARSTOW

EPA Revenue	1,266,178
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	1,266,178	0	0	1,266,178
TOTAL		1,266,178	0	0	1,266,178

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 910

Name: BARSTOW

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2022-2023	2,265,305	1,555,794	3,821,099	N/A	N/A
2023-2024	2,681,893	2,134,341	4,816,234	995,135	26.04%
2024-2025	2,815,988	2,260,258	5,076,246	260,012	5.40%
2025-2026	2,872,307	2,355,400	5,227,707	151,461	2.98%
2026-2027	2,929,754	2,436,466	5,366,220	138,513	2.65%
2027-2028	2,988,349	2,597,765	5,586,114	219,894	4.10%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
Does the district have an irrevocable trust?
Yes