

California Community Colleges

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: Thursday, January 11, 2024

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

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

For Year Ended June 30, 2023

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	12,619,021	16,115,470	28,734,491
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	73,054	134,035
TOTAL ASSETS		16,631,059	17,784,141	34,415,200
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,889,146	4,708,347	9,597,493
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
TOTAL LIABILITIES		4,957,699	17,666,766	22,624,465

For Year Ended June 30, 2023

District ID: 910

Name: BARSTOW

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			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	11,673,360		11,673,360
Total Fund Balance		11,673,360	0	11,673,360
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		117,375	117,375
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	117,375	117,375
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		11,673,360	117,375	11,790,735
TOTAL LIABILITIES AND FUND EQUITY		16,631,059	17,784,141	34,415,200

- 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, 2023

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, 2023

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, 2023

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, 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
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, 2023

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	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			
TOTAL ASSETS		19,289,006	0	0
LIABILITIES				
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			
TOTAL LIABILITIES		284,851	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	19,004,155		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		19,004,155	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		19,004,155	0	0
TOTAL LIABILITIES AND FUND EQUITY		19,289,006	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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, 2023

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, 2023

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, 2023

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	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		
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		179,981	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
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, 2023

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	179,981	
Total Designated Fund Balance		179,981	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		179,981	0
TOTAL LIABILITIES AND FUND EQUITY		179,981	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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				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								
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		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

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	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
TOTAL LIABILITIES	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

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								
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			
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		125,001	22,083	0	0	6,660	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		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
Federal Revenues	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
Total Federal Revenues	8100	14,489	4,084,040	4,098,529
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,933,443		22,933,443
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
EPA Proceeds	8630	1,266,178		1,266,178
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		686,547	686,547
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	19,129		19,129
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	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
Total State Revenues	8600	26,040,843	8,079,450	34,120,293

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	3,009,417		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 Contract 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	785,650		785,650
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3	(237,852)		(237,852)
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	338,529		338,529
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	672,617		672,617
Total Local Revenues	8800	5,620,011	5,033	5,625,044
Total Revenues		31,675,343	12,168,523	43,843,866

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#	568,924	1,165,521	1,734,445
Total Other Financing Sources	8900	568,924	1,165,521	1,734,445
Total Revenues and Other Financing Sources		32,244,267	13,334,044	45,578,311

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
Sub-Total Instructional Activites		9,926,245	245,212	104,292	427,205		10,702,954
Total Expenditures for GF Activities*		9,979,035	14,167,957	6,048,422	1,443,434	16,334,118	47,972,966

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

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
Total Instructional Admin. & Governance		(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
Total Instructional Support Services		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
Total Student Counseling and Guidance		299	1,706,048	17,632	0	0	1,723,979

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: 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
Total Other Student Services		(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
Total Operation and Maintenance of Plant	6500	0	581,006	736,836	87,103	0	1,404,945
Planning, Policymaking and Coordinations	6600		827,680	294,152			1,121,832

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

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	2,064,399	462,241		3,253,743
Total General Institutional Support Services	6700	0	2,593,261	3,330,372	505,239	0	6,428,872
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
Total Community Services	6800	0	1,238,499	18,872	661	0	1,258,032

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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
Total Ancillary Services	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
Total Auxiliary Operations	7000	52,918	79,941	5,603	0	0	138,462

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		987,353
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					11,874,688	11,874,688
Student Aid	7320						0
Other Outgo	7390					4,459,430	4,459,430
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	16,334,118	16,334,118
Sub-Total Non-Instructional Activites		52,790	13,922,745	5,944,130	1,016,229	16,334,118	37,270,012
Total Expenditures General Fund: activities *		9,979,035	14,167,957	6,048,422	1,443,434	16,334,118	47,972,966

* 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		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	14,489	3,500	4,084,040	533,271	4,098,529	536,771
State Revenues	8600	26,040,843	26,689,334	8,079,450	21,707,159	34,120,293	48,396,493
Local Revenues	8800	5,620,011	5,167,819	5,033	1,489,320	5,625,044	6,657,139
Total Revenues		31,675,343	31,860,653	12,168,523	23,729,750	43,843,866	55,590,403
EXPENDITURES:							
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	3,342,659	4,502,745	1,822,869	11,297,108	5,165,528	15,799,853
Capital Outlay	6000	202,610	319,178	1,240,824	1,230,589	1,443,434	1,549,767
Total Expenditures		23,401,934	28,444,253	8,236,914	19,009,325	31,638,848	47,453,578
Excess /(Deficiency) of Revenues over Expenditures		8,273,409	3,416,400	3,931,609	4,720,425	12,205,018	8,136,825
Other Financing Sources	8900	568,924	0	1,165,521	0	1,734,445	0
Other Outgo	7000	10,138,041	5,039,992	6,196,077	5,570,008	16,334,118	10,610,000
Net Increase/(Decrease) in Fund Balance		(1,295,708)	(1,623,592)	(1,098,947)	(849,583)	(2,394,655)	(2,473,175)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,969,068	11,673,360	1,268,916	117,375	14,237,984	11,790,735
Prior Years Adjustments	9020			(52,594)		(52,594)	
Adjusted Beginning Balance	9030	12,969,068		1,216,322		14,185,390	
Ending Fund Balance, June 30		11,673,360	10,049,768	117,375	(732,208)	11,790,735	9,317,560

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 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
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: 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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	59,004	9,329,000				
Local Revenues	8800	133,475	373,537				
Total Income		192,479	9,702,537	0	0	0	0
Expenditures							
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				
Total Expenditures		2,700,624	12,935,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(2,508,145)	(3,232,463)	0	0	0	0
Other Financing Sources	8900	10,007,032	4,000,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		7,498,887	767,537	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	11,505,269	19,004,156		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	11,505,269		0		0	
Ending Fund Balance, June 30		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 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: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object Code	FUND: 59					
		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: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	2,767	5,008				
Other Financing Sources	8900						
Total Income		2,767	5,008	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		2,500				
Other Operating Expenses and Services	5000		25,000				
Capital Outlay	6000						
Total Expenditures		0	27,500	0	0		
Net Profit or Loss		2,767	(22,492)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,767	(22,492)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	177,214	179,981		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	177,214		0			
Ending Fund Balance, June 30		179,981	157,489	0	0		

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	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	53,496	35,064	6,330	6,387		
Total Income		53,496	35,064	6,330	6,387	0	0
Expenditures							
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				
Total Expenditures		104,089	157,652	3,500	28,470	0	0
Excess /(Deficiency) of Revenues over Expenditures		(50,593)	(122,588)	2,830	(22,083)	0	0
Other Financing Sources	8900	(17)		(1)			
Other Outgo	7000	1,017	2,014	1			
Net Increase/(Decrease) in Fund Balance		(51,627)	(124,602)	2,828	(22,083)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	169,311	124,984	14,339	22,082		0
Prior Years Adjustments	9020	7,300		4,915			
Adjusted Beginning Balance	9030	176,611		19,254		0	
Ending Fund Balance, June 30		124,984	382	22,082	(1)	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
REVENUES:							
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		
Total Income		10,876,392	10,760,000	56,932	57,000	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		10,876,392	10,760,000	56,932	57,000	0	0
Other Financing Sources	8900	3,267,196	3,240,000				
Other Outgo	7000	14,143,588	14,000,000	56,932	57,000		
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
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	
Ending Fund Balance, June 30		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
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: 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

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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
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
Total Supplies and Materials		0	0	0	0	42,899		42,899
Other Operating Expenses and Services	5000		638,460		638,460	23,362		661,822
Capital Outlay								
Library Books	6300				0			0
Equipment	6400				0			0
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	638,460	0	638,460	66,261		704,721
Ending Balance					44,143	47,627		91,770

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	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	780,303		780,303
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		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
Total Capital Outlay		0	0	0	0	5,000		5,000
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	452,408	0	452,408	785,303		1,237,711
Ending Balance					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	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
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

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		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