

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

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: Friday, October 10, 2025

Contact: Deedee Garcia VP of Administrative Services

(760) 252-7673 Ext: DGarcia@barstow.edu

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

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
Instructional Salaries					
Contract or Regular	1100	4,343,842	4,343,842		4,343,842
Other	1300	2,907,012	2,907,012	22,864	2,929,876
Total Instructional Salaries		7,250,854	7,250,854	22,864	7,273,718
Non-Instructional Salaries					
Contract or Regular	1200		1,606,653	522,110	2,128,763
Other	1400		511,111	131,893	643,004
Total Non-Instructional Salaries		0	2,117,764	654,003	2,771,767
Total Academic Salaries		7,250,854	9,368,618	676,867	10,045,485
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		3,068,575	1,905,556	4,974,131
Other	2300		205,770	257,414	463,184
Total Non-Instructional Salaries		0	3,274,345	2,162,970	5,437,315
Instructional Aides					
Regular Status	2200	526,266	526,266		526,266
Other	2400	214,148	214,148		214,148
Total Instructional Aides		740,414	740,414	0	740,414
Total Classified Salaries		740,414	4,014,759	2,162,970	6,177,729
Employee Benefits	3000	2,999,091	5,813,201	1,345,285	7,158,486
Supplies and Materials	4000		174,888	15,692	190,580
Other Operating Expenses	5000		3,339,776	282,764	3,622,540
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		10,990,359	22,711,242	4,483,578	27,194,820

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	5,476	5,476		5,476
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740		48,552		48,552
Objects to Exclude	Object Code				
Rents and Leases	5060		67,783		67,783
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		638,888		638,888

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	
		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				0
Total Exclusions		5,476	760,699	0	760,699
Total for ECS 84362, 50% Law		10,984,883	21,950,543	4,483,578	26,434,121
Percent of CEE (Instructional Salary Cost / Total CEE)		50.04%	100.00%		
50% of Current Expense of Education			10,975,272		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		10,984,883	21,950,543	4,483,578	26,434,121
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		10,990,359	22,711,242	4,483,578	27,194,820
Capital Expenditures	6000	48,071	141,534	75,316	216,850
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		11,038,430	22,852,776	4,558,894	27,411,670

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 910

Name: BARSTOW

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	13,607,254	14,632,679	28,239,933
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,859,379	187,508	4,046,887
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	138,063		138,063
TOTAL ASSETS		17,864,696	14,867,520	32,732,216
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,428,728	858,396	8,287,124
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	28,416	13,891,747	13,920,163
TOTAL LIABILITIES		7,457,144	14,750,143	22,207,287

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 910

Name: BARSTOW

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	10,407,552		10,407,552
Total Fund Balance		10,407,552	0	10,407,552
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		117,377	117,377
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	117,377	117,377
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		10,407,552	117,377	10,524,929
TOTAL LIABILITIES AND FUND EQUITY		17,864,696	14,867,520	32,732,216

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
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

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, 2025

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
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

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, 2025

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

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, 2025

District ID: 910

Name: BARSTOW

		41	42	43
Description	CA (Object)	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	34,189,423		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	5,264,388		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		39,453,811	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,583,869		
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		1,583,869	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, 2025

District ID: 910

Name: BARSTOW

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	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	37,869,942		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		37,869,942	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		37,869,942	0	0
TOTAL LIABILITIES AND FUND EQUITY		39,453,811	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112	91,642			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	560			
Investments (at cost)	9120				
Accounts Receivable	9130	170,224			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	10,998			
Prepaid Items	9220	600			
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		274,024	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, 2025

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	63,475			
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		63,475	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	63,475	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, 2025

District ID: 910

Name: BARSTOW

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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	210,549			
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		210,549	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		210,549	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		274,024	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	183,162	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	311,658	
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		494,820	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 910

Name: BARSTOW

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	306,403	
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		306,403	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	306,403	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 910

Name: BARSTOW

Description	CA (Object)	61 Self-Insurance Fund	69 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		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	188,417	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		188,417	0
TOTAL LIABILITIES AND FUND EQUITY		494,820	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	151,546	2,131		561,337	178,420			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120								
Accounts Receivable	9130	35,188	8,328		926,909	51,276			
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		187,134	10,459	0	1,488,246	229,696	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 910

Name: BARSTOW

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,018	4,956		855,272	223,036			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550				160,000				
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				472,974				
Total Current Liabilities and Deferred Revenue		3,018	4,956	0	1,488,246	223,036	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	3,018	4,956	0	1,488,246	223,036	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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	184,116	5,503			6,660			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		184,116	5,503	0	0	6,660	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		184,116	5,503	0	0	6,660	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		187,134	10,459	0	1,488,246	229,696	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	3,789		3,789
Higher Education Act	8120		244,589	244,589
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		53,016	53,016
Student Financial Aid	8150			0
Veterans Education	8160	1,584		1,584
Vocational and Technical Education Act (VATEA)	8170		155,739	155,739
Other Federal Revenues	8190		33,927	33,927
Total Federal Revenues	8100	5,373	487,271	492,644
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	22,688,537		22,688,537
Other General Apportionment	8613	511,528		511,528
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,212,278	1,212,278
Disabled Students Programs and Services(DSPS)	8623		356,104	356,104
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		280,859	280,859
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,433,307	8,433,307

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	4,405,462		4,405,462
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		689,087	689,087
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	22,278		22,278
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	638,888	288,401	927,289
State Mandated Costs	8685	95,953		95,953
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	852,713	64,457	917,170
Total State Revenues	8600	29,215,359	11,324,493	40,539,852

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 910

Name: BARSTOW

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	4,871,070		4,871,070
Tax Allocation, Supplemental Roll	8812	107,770		107,770
Tax Allocation, Unsecured Roll	8813	194,367		194,367
Prior Years Taxes	8816	48,391		48,391
Education Revenues Augmentation Fund (ERAF)	8817	(1,173,799)		(1,173,799)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	979,212		979,212
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		326,030	326,030
Contract Services	8830			
Contract Instructional Services	8831	52,877		52,877
Other Contranct Services	8832			0
Sales and Commissions	8840	(36,205)		(36,205)
Rentals and Leases	8850	38,615		38,615
Interest and Investment Income	8860	1,127,611		1,127,611
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	408,388		408,388
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(5,759)		(5,759)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877	3,092		3,092
Insurance	8878			0
Student Records	8879	14,799		14,799
Nonresident Tuition	8880	99,944		99,944
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	40,143		40,143
Other Local Revenues	8890		132,066	132,066
Total Local Revenues	8800	6,770,516	458,096	7,228,612
Total Revenues		35,991,248	12,269,860	48,261,108

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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#	25,062	1,275,202	1,300,264
Total Other Financing Sources	8900	25,062	1,275,202	1,300,264
Total Revenues and Other Financing Sources		36,016,310	13,545,062	49,561,372

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: 2024-2025

Budget Year: 2025-2026

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	635,627	105,045	70,014	34,782		845,468
Business and Management	0500	290,269	40,516	853			331,638
Media and Communications	0600	16,080	2,747				18,827
Information Technology	0700	172,231	30,205				202,436
Education	0800	387,717	48,307	4,878	1,192		442,094
Engineering and Industrial Technologies	0900	542,581	86,193	17,058	35,737		681,569
Fine and Applied Arts	1000	592,968	91,506	20,102	54,639		759,215
Foreign language	1100	28,743	2,640				31,383
Health	1200	263,778	42,161	2,102			308,041
Family and Consumer Sciences	1300	237,360	29,669				267,029
Law	1400						0
Humanities(Letters)	1500	1,294,152	202,223	4,888			1,501,263
Library Science	1600						0
Mathematics	1700	811,779	130,583	1,092	8,517		951,971
Military Studies	1800						0
Physical Sciences	1900	637,120	78,011	44,970	39,573		799,674
Psychology	2000	254,501	40,477	1,404			296,382
Public and Protective Services	2100	98,500	15,889				114,389
Social Sciences	2200	740,605	110,065	2,639			853,309
Commercial Services	3000	386,691	61,550	26,633	3,196		478,070
Interdisciplinary Studies	4900	2,067,688	586,694	295,682	5,857		2,955,921
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,476					5,476
Sub-Total Instructional Activites		9,463,866	1,704,481	492,315	183,493		11,844,155
Total Expenditures for GF Activities*		9,488,797	18,714,169	6,463,575	1,595,536	13,575,241	49,837,318

*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: 2024-2025

Budget Year: 2025-2026

District ID: 910

Name: BARSTOW

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010						0
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090	507	1,792,811	568,814	383,191		2,745,323
Total Instructional Admin. & Governance		507	1,792,811	568,814	383,191	0	2,745,323
Instructional Support Services	6100						
Learning Center	6110		664,889	364	83		665,336
Library	6120		184,415	5,983	43,241		233,639
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	849,304	6,347	43,324	0	898,975
Admissions and Records	6200		511,024	14,569			525,593
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	267	1,955,986	13,427			1,969,680
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		123,937	41,411			165,348
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		267	2,079,923	54,838	0	0	2,135,028

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: 2024-2025

Budget Year: 2025-2026

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		124,093	10,386			134,479
Disabled Student Programs and Services (DSPS)	6420		165,621	28,842	6,373		200,836
Extended Opportunity Programs and Services (EOPS)	6430		373,780	151,403	14,076		539,259
Health Services	6440						0
Student Personnel Administration	6450	536	2,176,650	742,593	91,955		3,011,734
Financial Aid Administration	6460		770,052	130,177			900,229
Job Placement Services	6470						0
Veterans Services	6480		81,556	41,285			122,841
Miscellaneous Student Services	6490		19,182	12,203			31,385
Total Other Student Services		536	3,710,934	1,116,889	112,404	0	4,940,763
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		275,957	97,904	6,825		380,686
Custodial Services	6530		233,595	36,060			269,655
Grounds Maintenance and Repairs	6550		241,119	39,882			281,001
Utilities	6570			828,871			828,871
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	750,671	1,002,717	6,825	0	1,760,213
Planning, Policymaking and Coordinations	6600		1,010,436	324,034			1,334,470

* 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: 2024-2025

Budget Year: 2025-2026

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		166,757	92,614	2,550		261,921
Fiscal Operations	6720		509,907	96,870	12,538		619,315
Human Resources Management	6730		257,008	159,672			416,680
Noninstruct Staff Retirees' Benefits & Retirement *	6740		48,552				48,552
Staff Development	6750			33,764			33,764
Staff Diversity	6760		237,284	16,172			253,456
Logistical Services	6770			321,300	14,774		336,074
Management Information Systems	6780		595,071	1,278,464	102,406		1,975,941
Other General Institutional Support Services	6790		359,105	523,744	24,607		907,456
Total General Institutional Support Services	6700	0	2,173,684	2,522,600	156,875	0	4,853,159
Community Services & Economic Development	6800						
Community Recreation	6810		1,250,753	23,020	10,286		1,284,059
Community Service Classes	6820						0
Community Use of Facilities	6830		293,159				293,159
Economic Development	6840		121,674				121,674
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,665,586	23,020	10,286	0	1,698,892

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025 Budget Year: 2025-2026 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		17,514	4,907			22,421
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		771,936	319,511			1,091,447
Student Housing	6970						0
Other Ancillary Services	6990		591,590				591,590
Total Ancillary Services	6900	0	1,381,040	324,418	0	0	1,705,458
Auxiliary Operations	7000						
Contract Education	7010	23,621	11,885	(4)			35,502
Other Auxiliary Operations	7090		139,048	5,812			144,860
Total Auxiliary Operations	7000	23,621	150,933	5,808	0	0	180,362

For Actual Year: 2024-2025 Budget Year: 2025-2026 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		933,342	7,206	699,138		1,639,686
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					8,896,446	8,896,446
Student Aid	7320					3,554,977	3,554,977
Other Outgo	7390					1,123,818	1,123,818
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	13,575,241	13,575,241
Sub-Total Non-Instructional Activites		24,931	17,009,688	5,971,260	1,412,043	13,575,241	37,993,163
Total Expenditures General Fund: activities *		9,488,797	18,714,169	6,463,575	1,595,536	13,575,241	49,837,318

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$31,352,781
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	2,846.07		
	2. 2024-2025 Second Period Actual FTES	2,702.37		
	3. 2024-2025 Population change factor (C2/C1)	0.9495		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$31,686,619
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)			\$31,686,619
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$31,686,619
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			28,179,556
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			22,278
C.	Local Property taxes			5,027,010
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.	2025-2026 Appropriations Subject to Limit			\$33,228,844

For Actual Year: 2024-2025 Budget Year: 2025-2026

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	5,373	11,000	487,271	485,836	492,644	496,836
State Revenues	8600	29,215,359	30,582,631	11,324,493	23,540,249	40,539,852	54,122,880
Local Revenues	8800	6,770,516	6,201,223	458,096	1,492,173	7,228,612	7,693,396
Total Revenues		35,991,248	36,794,854	12,269,860	25,518,258	48,261,108	62,313,112
EXPENDITURES:							
Academic Salaries	1000	10,045,483	10,649,198	1,093,036	1,754,900	11,138,519	12,404,098
Classified Salaries	2000	6,177,733	7,269,613	2,241,319	2,871,198	8,419,052	10,140,811
Employee Benefits	3000	7,158,485	8,123,324	1,486,910	1,892,085	8,645,395	10,015,409
Supplies and Materials	4000	190,581	462,197	744,877	1,613,389	935,458	2,075,586
Other Operating Expenses and Services	5000	3,631,740	5,387,984	1,896,377	8,470,624	5,528,117	13,858,608
Capital Outlay	6000	216,850	209,980	1,378,686	3,057,777	1,595,536	3,267,757
Total Expenditures		27,420,872	32,102,296	8,841,205	19,659,973	36,262,077	51,762,269
Excess /(Deficiency) of Revenues over Expenditures		8,570,376	4,692,558	3,428,655	5,858,285	11,999,031	10,550,843
Other Financing Sources	8900	25,062	0	1,275,202	1,330,037	1,300,264	1,330,037
Other Outgo	7000	8,871,384	5,340,371	4,703,857	7,188,322	13,575,241	12,528,693
Net Increase/(Decrease) in Fund Balance		(275,946)	(647,813)	0	0	(275,946)	(647,813)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,683,498	10,407,552	117,377	117,377	10,800,875	10,524,929
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	10,683,498		117,377		10,800,875	
Ending Fund Balance, June 30		10,407,552	9,759,739	117,377	117,377	10,524,929	9,877,116

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2024-2025

Budget Year: 2025-2026

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: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
Description	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	0			0
Prior Years Adjutments	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: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
Description	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

	Object	FUND: 41		FUND 42		FUND 43	
Description	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	2,684,448	1,100,000				
State Revenues	8600	8,705,875	341,145				
Local Revenues	8800	1,173,363	1,000,000				
Total Income		12,563,686	2,441,145	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	101,040	530,000				
Capital Outlay	6000	12,536,358	5,359,303				
Total Expenditures		12,637,398	5,889,303	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(73,712)	(3,448,158)	0	0	0	0
Other Financing Sources	8900	8,000,000	4,500,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		7,926,288	1,051,842	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	29,943,653	37,869,941		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	29,943,653		0		0	
Ending Fund Balance, June 30		37,869,941	38,921,783	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	158,163	164,800				
Other Financing Sources	8900	310,000					
Total Income		468,163	164,800	0	0	0	0
Cost of Sales	5890	81,893					
Gross Profit or Loss		386,270	164,800	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	111,164	144,399				
Employee Benefits	3000	18,766	21,926				
Supplies and Materials	4000	2,644	15,000				
Other Operating Expenses and Services	5000	36,837	53,921				
Capital Outlay	6000	6,310	7,500				
Total Expenditures		175,721	242,746	0	0	0	0
Net Profit or Loss		210,549	(77,946)	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		210,549	(77,946)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		210,549		0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		210,549	132,603	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

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

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	6,019	6,000				
Other Financing Sources	8900	410,000	410,000				
Total Income		416,019	416,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		2,500				
Other Operating Expenses and Services	5000	361,403	410,000				
Capital Outlay	6000						
Total Expenditures		361,403	412,500	0	0		
Net Profit or Loss		54,616	3,500	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		54,616	3,500	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	133,801	188,417		0		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	133,801		0			
Ending Fund Balance, June 30		188,417	191,917	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	51,421	3,500	10,459	6,000		
Total Income		51,421	3,500	10,459	6,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	8,012	58,815				
Other Operating Expenses and Services	5000	27,511	125,389	10,305	11,503		
Capital Outlay	6000	900	1,000				
Total Expenditures		36,423	185,204	10,305	11,503	0	0
Excess /(Deficiency) of Revenues over Expenditures		14,998	(181,704)	154	(5,503)	0	0
Other Financing Sources	8900	24,817					
Other Outgo	7000	1,754	2,014	24,817			
Net Increase/(Decrease) in Fund Balance		38,061	(183,718)	(24,663)	(5,503)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	146,055	184,116	30,166	5,503		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	146,055		30,166		0	
Ending Fund Balance, June 30		184,116	398	5,503	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	14,690,694	14,500,000				
State Revenues	8600	1,800,166	1,800,000				
Local Revenues	8800	2,401,760	2,400,000	46,153	40,000		
Total Income		18,892,620	18,700,000	46,153	40,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		18,892,620	18,700,000	46,153	40,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	18,892,620	18,700,000	25,081	40,000		
Net Increase/(Decrease) in Fund Balance		0	0	21,072	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	6,660	27,732		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		6,660		0	
Ending Fund Balance, June 30		0	0	27,732	27,732	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
Description	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 Adjutments	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: 2024-2025

District ID: 910

Name: BARSTOW

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	151,384
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	8,000,000
51	BOOKSTORE FUND	11	UNRESTRICTED SUBFUND	310,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	410,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	25,062
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	2,367,035
71	ASSOCIATED STUDENTS TRUST FUND	72	STUDENT REPRESENTATION FEE TRUST FUND	24,817

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: 2024-2025

Budget Year: 2025-2026

District ID: 910

Name: BARSTOW

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		645,728			
Adjustments	9020		1,779		10,802			
Adjusted Beginning Balance	9030		1,779		656,530			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		638,888		288,401			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	16,337		16,337
Instructional Supplies & Materials	4300				0	198,100		198,100
Noninstructional Supplies & Mtrls	4400				0	4204		4,204
Total Supplies and Materials		0	0	0	0	218,641		218,641
Other Operating Expenses and Services	5000		638,888		638,888	67,747		706,635
Capital Outlay	6000							
Library Books	6300				0	2,094		2,094
Equipment	6400							
Equipment - Additional	6410				0	(81)		(81)
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	2,013		2,013
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	638,888	0	638,888	288,401		927,289
Ending Balance					1,779	656,530		658,309

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: 2024-2025 Budget Year: 2025-2026 District ID: 910 Name: BARSTOW

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		1,779			656,530		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		1,779			656,530		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		516,153			214,180		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	868,281		868,281
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	868,281		868,281
Other Operating Expenses and Services	5000		516,153		516,153			516,153
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	516,153	0	516,153	873,281		1,389,434
Ending Balance					1,779	(2,571)		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 910

Name: BARSTOW

EPA Revenue	4,405,462
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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	4,405,462	0	0	4,405,462
TOTAL		4,405,462	0	0	4,405,462

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 910

Name: BARSTOW

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	2,593,193	2,029,625	4,622,818	N/A	N/A
2025-2026	2,846,106	2,452,526	5,298,632	675,814	14.62%
2026-2027	2,988,411	2,597,214	5,585,625	286,993	5.42%
2027-2028	3,048,180	2,706,541	5,754,721	169,096	3.03%
2028-2029	3,109,143	2,799,692	5,908,835	154,114	2.68%
2029-2030	3,171,326	2,985,037	6,156,363	247,528	4.19%

Does the district have a plan to fund these expenses through 2029-30?
Yes
Explain Yes or No
These expenses are part of the annual adopted budget.
Does the district have an irrevocable trust?
Yes