

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2025-2026)

(Budget Report for Fiscal Year 2026-2027)

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: Monday, October 12, 2026

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: 2025-2026

Budget Year: 2026-2027

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	4,524,315	4,524,315		4,524,315
Other	1300	2,882,148	2,882,148	23,136	2,905,284
Total Instructional Salaries		7,406,463	7,406,463	23,136	7,429,599
Non-Instructional Salaries					
Contract or Regular	1200		1,938,820	594,938	2,533,758
Other	1400		584,858	171,250	756,108
Total Non-Instructional Salaries		0	2,523,678	766,188	3,289,866
Total Academic Salaries		7,406,463	9,930,141	789,324	10,719,465
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		3,446,156	2,293,510	5,739,666
Other	2300		230,703	234,324	465,027
Total Non-Instructional Salaries		0	3,676,859	2,527,834	6,204,693
Instructional Aides					
Regular Status	2200	676,830	676,830		676,830
Other	2400	117,356	117,356		117,356
Total Instructional Aides		794,186	794,186	0	794,186
Total Classified Salaries		794,186	4,471,045	2,527,834	6,998,879
Employee Benefits	3000	3,251,805	6,540,103	1,611,295	8,151,398
Supplies and Materials	4000		185,205	26,432	211,637
Other Operating Expenses	5000		3,010,677	493,338	3,504,015
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		11,452,454	24,137,171	5,448,223	29,585,394

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	24,676	24,676		24,676
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		78,256		78,256
Objects to Exclude	Object Code				
Rents and Leases	5060		751,548		751,548
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		498,009		498,009

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		24,676	1,352,489	0	1,352,489
Total for ECS 84362, 50% Law		11,427,778	22,784,682	5,448,223	28,232,905
Percent of CEE (Instructional Salary Cost / Total CEE)		50.16%	100.00%		
50% of Current Expense of Education			11,392,341		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		11,427,778	22,784,682	5,448,223	28,232,905
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		11,452,454	24,137,171	5,448,223	29,585,394
Capital Expenditures	6000	2,991	60,154	12,059	72,213
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		11,455,445	24,197,325	5,460,282	29,657,607

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

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	12,150,339	13,145,919	25,296,258
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,872,305	224,324	12,096,629
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	94,431	37,472	131,903
TOTAL ASSETS		24,377,075	13,455,048	37,832,123
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,909,713	851,515	14,761,228
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	36,644	12,486,156	12,522,800
TOTAL LIABILITIES		13,946,357	13,337,671	27,284,028

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2026

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	10,430,718		10,430,718
Total Fund Balance		10,430,718	0	10,430,718
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		10,430,718	117,377	10,548,095
TOTAL LIABILITIES AND FUND EQUITY		24,377,075	13,455,048	37,832,123

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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, 2026

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, 2026

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, 2026

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, 2026

District ID: 910

Name: BARSTOW

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	40,533,756		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	4,638,670		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		45,172,426	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	293,723		
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		293,723	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, 2026

District ID: 910

Name: BARSTOW

		41	42	43
Description	CA (Object)	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	44,878,703		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		44,878,703	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		44,878,703	0	0
TOTAL LIABILITIES AND FUND EQUITY		45,172,426	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2026

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	80,156			
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	1,560			
Investments (at cost)	9120				
Accounts Receivable	9130	90,635			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	14,242			
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		186,593	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, 2026

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	25,554			
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		25,554	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	25,554	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, 2026

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	161,039			
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		161,039	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		161,039	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		186,593	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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	261,865	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	3,106	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	3,990	
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		268,961	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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	7,116	
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		7,116	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	7,116	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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	261,845	
Total Reserved Fund Balance		261,845	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		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		261,845	0
TOTAL LIABILITIES AND FUND EQUITY		268,961	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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				1,995,476	211,305			
In County Treasury	9112	149,331	12,210						
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114	400							
Investments (at cost)	9120								
Accounts Receivable	9130	30,847	5,317		519,117	51,426			
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		180,578	17,527	0	2,514,593	262,731	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

District ID: 910

Name: BARSTOW

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,345	12,024		1,681,905	256,071			
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				672,688				
Total Current Liabilities and Deferred Revenue		1,345	12,024	0	2,514,593	256,071	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	1,345	12,024	0	2,514,593	256,071	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2026

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	179,233	5,503			6,660			
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		179,233	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		179,233	5,503	0	0	6,660	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		180,578	17,527	0	2,514,593	262,731	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

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	4,863		4,863
Higher Education Act	8120		178,407	178,407
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		50,849	50,849
Student Financial Aid	8150			0
Veterans Education	8160		1,872	1,872
Vocational and Technical Education Act (VATEA)	8170		162,974	162,974
Other Federal Revenues	8190		52,014	52,014
Total Federal Revenues	8100	4,863	446,116	450,979
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	24,112,378		24,112,378
Other General Apportionment	8613	502,607		502,607
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,904,318	1,904,318
Disabled Students Programs and Services(DSPS)	8623		344,884	344,884
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		399,962	399,962
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,339,488	8,339,488

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

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	5,349,074		5,349,074
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		937,464	937,464
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	21,598		21,598
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	498,009	225,732	723,741
State Mandated Costs	8685	96,889		96,889
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	991,794	100,469	1,092,263
Total State Revenues	8600	31,572,349	12,252,317	43,824,666

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

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	4,997,669		4,997,669
Tax Allocation, Supplemental Roll	8812	115,708		115,708
Tax Allocation, Unsecured Roll	8813	145,755		145,755
Prior Years Taxes	8816	90,616		90,616
Education Revenues Augmentation Fund (ERAF)	8817	(1,186,906)		(1,186,906)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	950,737		950,737
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		712,740	712,740
Contract Services	8830			
Contract Instructional Services	8831	64,581		64,581
Other Contranct Services	8832			0
Sales and Commissions	8840	32,714		32,714
Rentals and Leases	8850	78,732		78,732
Interest and Investment Income	8860	1,381,763		1,381,763
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	327,989		327,989
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(140,429)		(140,429)
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	8,810		8,810
Insurance	8878			0
Student Records	8879	1,407		1,407
Nonresident Tuition	8880	164,471		164,471
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	3,295		3,295
Other Local Revenues	8890	88,997	72,070	161,067
Total Local Revenues	8800	7,125,909	784,810	7,910,719
Total Revenues		38,703,121	13,483,243	52,186,364

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2025-2026

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#	1	1,262,015	1,262,016
Total Other Financing Sources	8900	1	1,262,015	1,262,016
Total Revenues and Other Financing Sources		38,703,122	14,745,258	53,448,380

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: 2025-2026

Budget Year: 2026-2027

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	700,336		50,352	32,407		783,095
Business and Management	0500	322,279					322,279
Media and Communications	0600	24,712					24,712
Information Technology	0700	262,968		470			263,438
Education	0800	287,677		7,719			295,396
Engineering and Industrial Technologies	0900	632,616		17,083			649,699
Fine and Applied Arts	1000	632,000		31,314			663,314
Foreign language	1100	28,059					28,059
Health	1200	410,380		4,819			415,199
Family and Consumer Sciences	1300	266,512	1,000				267,512
Law	1400						0
Humanities(Letters)	1500	1,546,177		10,919			1,557,096
Library Science	1600						0
Mathematics	1700	951,916		1,058	6,688		959,662
Military Studies	1800						0
Physical Sciences	1900	909,550		19,123	68,942		997,615
Psychology	2000	311,675		1,588			313,263
Public and Protective Services	2100	217,101					217,101
Social Sciences	2200	811,254		701			811,955
Commercial Services	3000	476,802		9,643			486,445
Interdisciplinary Studies	4900	2,903,954	203	247,972	104,797		3,256,926
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	24,676					24,676
Sub-Total Instructional Activites		11,720,644	1,203	402,761	212,834		12,337,442
Total Expenditures for GF Activities*		11,802,350	19,739,953	6,410,423	966,412	14,506,076	53,425,214

*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: 2025-2026

Budget Year: 2026-2027

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		2,329,992	758,590	192,322		3,280,904
Total Instructional Admin. & Governance		0	2,329,992	758,590	192,322	0	3,280,904
Instructional Support Services	6100						
Learning Center	6110		968,473	7,006			975,479
Library	6120		197,016	4,905	43,608		245,529
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	1,165,489	11,911	43,608	0	1,221,008
Admissions and Records	6200	44	653,890	20,533			674,467
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	301	2,290,458	10,782			2,301,541
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		74,858	23,860			98,718
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		301	2,365,316	34,642	0	0	2,400,259

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: 2025-2026

Budget Year: 2026-2027

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	52,002	192,486	24,101			268,589
Disabled Student Programs and Services (DSPS)	6420		151,241	65,209			216,450
Extended Opportunity Programs and Services (EOPS)	6430		386,897	286,033			672,930
Health Services	6440						0
Student Personnel Administration	6450		2,092,895	574,990	33,847		2,701,732
Financial Aid Administration	6460		676,677	98,505	2,976		778,158
Job Placement Services	6470						0
Veterans Services	6480	488	96,571	22,523			119,582
Miscellaneous Student Services	6490		15,096	32,163			47,259
Total Other Student Services		52,490	3,611,863	1,103,524	36,823	0	4,804,700
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		308,362	130,913	2,286		441,561
Custodial Services	6530		248,833	46,916			295,749
Grounds Maintenance and Repairs	6550		245,412	30,534			275,946
Utilities	6570			882,028			882,028
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	802,607	1,090,391	2,286	0	1,895,284
Planning, Policymaking and Coordinations	6600		1,222,080	517,454			1,739,534

* 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: 2025-2026

Budget Year: 2026-2027

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		195,116	68,671			263,787
Fiscal Operations	6720		414,609	101,927			516,536
Human Resources Management	6730		475,721	153,380	1,108		630,209
Noninstruct Staff Retirees' Benefits & Retirement *	6740		78,256				78,256
Staff Development	6750		624	84,303			84,927
Staff Diversity	6760		213,970	58,686			272,656
Logistical Services	6770			331,283			331,283
Management Information Systems	6780		946,360	795,224	177,378		1,918,962
Other General Institutional Support Services	6790		362,923	198,418	(33)		561,308
Total General Institutional Support Services	6700	0	2,687,579	1,791,892	178,453	0	4,657,924
Community Services & Economic Development	6800						
Community Recreation	6810	541	1,664,343	227,187	25,537		1,917,608
Community Service Classes	6820						0
Community Use of Facilities	6830		338,654				338,654
Economic Development	6840		140,544				140,544
Other Community Services & Economic Development	6890						0
Total Community Services	6800	541	2,143,541	227,187	25,537	0	2,396,806

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2025-2026

Budget Year: 2026-2027

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		69,823				69,823
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		891,228	387,331	7,715		1,286,274
Student Housing	6970						0
Other Ancillary Services	6990		573,123				573,123
Total Ancillary Services	6900	0	1,534,174	387,331	7,715	0	1,929,220
Auxiliary Operations	7000						
Contract Education	7010	28,330	3,900	207			32,437
Other Auxiliary Operations	7090		178,927	1,232			180,159
Total Auxiliary Operations	7000	28,330	182,827	1,439	0	0	212,596

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: 2025-2026

Budget Year: 2026-2027

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		1,039,392	62,768	266,834		1,368,994
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					9,022,350	9,022,350
Student Aid	7320					4,241,215	4,241,215
Other Outgo	7390					1,242,511	1,242,511
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	14,506,076	14,506,076
Sub-Total Non-Instructional Activites		81,706	19,738,750	6,007,662	753,578	14,506,076	41,087,772
Total Expenditures General Fund: activities *		11,802,350	19,739,953	6,410,423	966,412	14,506,076	53,425,214

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: BARSTOW

I.	2026-2027 Appropriations Limit:			
A.	2025-2026 Appropriations Limit:			\$33,228,844
B.	2026-2027 Price Factor:	1.0495		
C.	Population factor:			
	1. 2024-2025 Second Period Actual FTES	2,702.37		
	2. 2025-2026 Second Period Actual FTES	2,997.72		
	3. 2025-2026 Population change factor (C2/C1)	1.1093		
D.	2025-2026 Limit adjusted by inflation and population factors (A * B * C.3)			\$38,685,364
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)			\$38,685,364
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.	2026-2027 Appropriations Limit (D + E.3 - F.3)			\$38,685,364
II.	2026-2027 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			32,710,856
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			21,598
C.	Local Property taxes			5,113,580
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.	2026-2027 Appropriations Subject to Limit			\$37,846,034

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	4,863	0	446,116	509,366	450,979	509,366
State Revenues	8600	31,572,349	34,103,051	12,252,317	24,117,417	43,824,666	58,220,468
Local Revenues	8800	7,125,909	6,376,598	784,810	2,428,462	7,910,719	8,805,060
Total Revenues		38,703,121	40,479,649	13,483,243	27,055,245	52,186,364	67,534,894
EXPENDITURES:							
Academic Salaries	1000	10,719,466	10,978,769	1,547,479	1,772,533	12,266,945	12,751,302
Classified Salaries	2000	6,998,880	7,725,013	2,371,790	2,782,274	9,370,670	10,507,287
Employee Benefits	3000	8,151,397	8,756,003	1,753,291	1,915,462	9,904,688	10,671,465
Supplies and Materials	4000	212,480	521,825	659,871	2,499,313	872,351	3,021,138
Other Operating Expenses and Services	5000	3,410,326	5,611,640	2,127,746	8,517,348	5,538,072	14,128,988
Capital Outlay	6000	72,213	222,880	894,199	2,873,878	966,412	3,096,758
Total Expenditures		29,564,762	33,816,130	9,354,376	20,360,808	38,919,138	54,176,938
Excess /(Deficiency) of Revenues over Expenditures		9,138,359	6,663,519	4,128,867	6,694,437	13,267,226	13,357,956
Other Financing Sources	8900	1	0	1,262,015	0	1,262,016	0
Other Outgo	7000	9,115,194	6,415,676	5,390,882	6,694,437	14,506,076	13,110,113
Net Increase/(Decrease) in Fund Balance		23,166	247,843	0	0	23,166	247,843
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,407,552	10,430,718	117,377	117,377	10,524,929	10,548,095
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	10,407,552		117,377		10,524,929	
Ending Fund Balance, June 30		10,430,718	10,678,561	117,377	117,377	10,548,095	10,795,938

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2025-2026

Budget Year: 2026-2027

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
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: 2025-2026

Budget Year: 2026-2027

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	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: 2025-2026

Budget Year: 2026-2027

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: 2025-2026

Budget Year: 2026-2027

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	1,327,541					
State Revenues	8600	341,125	1,500,000				
Local Revenues	8800	2,152,381					
Total Income		3,821,047	1,500,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	30,237	36,713				
Other Operating Expenses and Services	5000	388,020	766,500				
Capital Outlay	6000	4,955,811	4,284,403				
Total Expenditures		5,374,068	5,087,616	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,553,021)	(3,587,616)	0	0	0	0
Other Financing Sources	8900	8,500,000	5,500,000				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		6,946,979	1,912,384	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	37,869,941	44,816,920		0		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	37,869,941		0		0	
Ending Fund Balance, June 30		44,816,920	46,729,304	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2025-2026

Budget Year: 2026-2027

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	229,927	241,300				
Other Financing Sources	8900						
Total Income		229,927	241,300	0	0	0	0
Cost of Sales	5890	129,339	200,000				
Gross Profit or Loss		100,588	41,300	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	95,137	110,000				
Employee Benefits	3000	25,474	26,000				
Supplies and Materials	4000	6,289	5,000				
Other Operating Expenses and Services	5000	19,998	35,500				
Capital Outlay	6000	3,200	6,000				
Total Expenditures		150,098	182,500	0	0	0	0
Net Profit or Loss		(49,510)	(141,200)	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(49,510)	(141,200)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	210,549	161,039		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	210,549		0		0	
Ending Fund Balance, June 30		161,039	19,839	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2025-2026

Budget Year: 2026-2027

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: 2025-2026

Budget Year: 2026-2027

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	13,637	10,000				
Other Financing Sources	8900	410,000	450,000				
Total Income		423,637	460,000	0	0		
Expenditures							
Academic Salaries	1000	10,000					
Classified Salaries	2000						
Employee Benefits	3000	335					
Supplies and Materials	4000		2,500				
Other Operating Expenses and Services	5000	339,873	442,000				
Capital Outlay	6000						
Total Expenditures		350,208	444,500	0	0		
Net Profit or Loss		73,429	15,500	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		73,429	15,500	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	188,417	261,846		0		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	188,417		0			
Ending Fund Balance, June 30		261,846	277,346	0	0		

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	47,303	3,500	6,735	6,000		
Total Income		47,303	3,500	6,735	6,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	12,441	59,013				
Other Operating Expenses and Services	5000	39,242	120,307	4,238	11,503		
Capital Outlay	6000						
Total Expenditures		51,683	179,320	4,238	11,503	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,380)	(175,820)	2,497	(5,503)	0	0
Other Financing Sources	8900	8,088		5,591			
Other Outgo	7000	8,591	3,014	8,088			
Net Increase/(Decrease) in Fund Balance		(4,883)	(178,834)	0	(5,503)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	184,116	179,233	5,503	5,503		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	184,116		5,503		0	
Ending Fund Balance, June 30		179,233	399	5,503	0	0	0

For Actual Year: 2025-2026

Budget Year: 2026-2027

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	15,729,356	15,000,000				
State Revenues	8600	2,536,797	2,000,000				
Local Revenues	8800	2,996,034	2,500,000	100,806	40,000		
Total Income		21,262,187	19,500,000	100,806	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		21,262,187	19,500,000	100,806	40,000	0	0
Other Financing Sources	8900						
Other Outgo	7000	21,262,187	20,000,000	67,921	40,000		
Net Increase/(Decrease) in Fund Balance		0	(500,000)	32,885	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	27,732	60,617		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		27,732		0	
Ending Fund Balance, June 30		0	(500,000)	60,617	60,617	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

910 BARSTOW

For Actual Year: 2025-2026

Budget Year: 2026-2027

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: 2025-2026

District ID: 910

Name: BARSTOW

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	112,349
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	8,500,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	410,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,153,064
71	ASSOCIATED STUDENTS TRUST FUND	72	STUDENT REPRESENTATION FEE TRUST FUND	8,088

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: 2025-2026

Budget Year: 2026-2027

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		(1,779)			1,211		
Adjusted Beginning Balance	9030		0			657,741		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		498,009			225,732		
		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	146,670		146,670
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	146,670		146,670
Other Operating Expenses and Services	5000		498,009		498,009	76,852		574,861
Capital Outlay	6000							
Library Books	6300				0	2,210		2,210
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	2,210		2,210
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	498,009	0	498,009	225,732		723,741
Ending Balance					0	657,741		657,741

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: 2025-2026

Budget Year: 2026-2027

District ID: 910

Name: BARSTOW

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			657,741		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			657,741		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		528,390			233,604		
		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	886,345		886,345
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	886,345		886,345
Other Operating Expenses and Services	5000		528,390		528,390			528,390
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	528,390	0	528,390	891,345		1,419,735
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2025-2026 District ID: 910 Name: BARSTOW

EPA Revenue	5,349,074
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	5,349,074	0	0	5,349,074
TOTAL		5,349,074	0	0	5,349,074

Annual Financial and Budget Report

For Actual Year: 2025-2026

Budget Year: 2026-2027

District ID: 910

Name: BARSTOW

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2025-2026	2,928,559	2,347,360	5,275,919	N/A	N/A
2026-2027	2,883,406	2,629,021	5,512,427	236,508	4.48%
2027-2028	3,027,576	2,722,232	5,749,808	237,381	4.31%
2028-2029	3,088,128	2,683,430	5,771,558	21,750	0.38%
2029-2030	3,149,890	2,652,555	5,802,445	30,887	0.54%
2030-2031	3,212,888	2,587,054	5,799,942	-2,503	-0.04%

Does the district have a plan to fund these expenses through 2030-31?
Yes
Explain Yes or No
These expenses are part of the annual adopted budget.
Does the district have an irrevocable trust?
Yes