

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2017-2018)  
(Budget Report for Fiscal Year 2018-2019)

District: DESERT

District Code: 930

This is to 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. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/10/18

Date



District Superintendent

10-10-18

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2018. Please submit the report to :

Chancellor's Office  
California Community Colleges  
Fiscal Services Unit  
1102 Q Street, Suite 300  
Sacramento, CA 95814-6511

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Instructional Salaries</b>					
Contract or Regular	1100	11,754,670	11,754,670		11,754,670
Other	1300	8,785,441	8,785,441		8,785,441
<b>Total Instructional Salaries</b>		20,540,111	20,540,111	0	20,540,111
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		4,311,060	453,354	4,764,414
Other	1400		745,523	117,000	862,523
<b>Total Non-Instructional Salaries</b>		0	5,056,583	570,354	5,626,937
<b>Total Academic Salaries</b>		20,540,111	25,596,694	570,354	26,167,048
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		10,808,031	985,120	11,793,151
Other	2300		672,860	21,825	694,685
<b>Total Non-Instructional Salaries</b>		0	11,480,891	1,006,945	12,487,836
<b>Instructional Aides</b>					
Regular Status	2200	952,548	952,548		952,548
Other	2400				0
<b>Total Instructional Aides</b>		952,548	952,548	0	952,548
<b>Total Classified Salaries</b>		952,548	12,433,439	1,006,945	13,440,384
<b>Employee Benefits</b>	3000	7,606,831	14,410,665	713,821	15,124,486
<b>Supplies and Materials</b>	4000		770,485	100,684	871,169
<b>Other Operating Expenses</b>	5000		6,495,304	699,996	7,195,300
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		29,099,490	59,706,587	3,091,800	62,798,387

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		28,413		28,413
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		(1,128)		(1,128)
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		373,453		373,453
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		1,481,395		1,481,395

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

	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			39,406	39,406
Equipment - Replacement	6420				0
Total Equipment		0	0	39,406	39,406
Total Capital Outlay		0	0	39,406	39,406
Other Outgo	7000			(147,246)	(147,246)
<b>Total Exclusions</b>		0	1,882,133	(107,840)	1,774,293
<b>Total for ECS 84362, 50% Law</b>		29,099,490	57,824,454	3,199,640	61,024,094
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.32%	100.00%		
<b>50% of Current Expense of Education</b>			28,912,227		
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		29,099,490	57,824,454	3,199,640	61,024,094
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		29,099,490	59,706,587	3,091,800	62,798,387
<b>Capital Expenditures</b>	6000	41,793	392,558	39,407	431,965
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		29,141,283	60,099,145	3,131,207	63,230,352

**CALIFORNIA COMMUNITY COLLEGES**  
**COMBINED BALANCE SHEET**

**Governmental Funds Group**  
**10 General Fund — Combined**  
**(Total Unrestricted and Restricted)**

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	507,707	194,865	702,572
In County Treasury	9112	22,882,057	2,200,090	25,082,147
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,755,574	2,503,143	5,258,717
Due from Other Funds	9140	191,456	297,979	489,435
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	580,122	35,850	615,972
<b>TOTAL ASSETS</b>		26,931,916	5,231,927	32,163,843
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,386,023	179,820	12,565,843
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	113,541	2,351	115,892
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,421,763	3,064,306	4,486,069
<b>TOTAL LIABILITIES</b>		13,921,327	3,246,477	17,167,804

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		1,985,450	1,985,450
Total Designated Fund Balance		0	1,985,450	1,985,450
Uncommitted Fund Balance	9790	13,010,589		13,010,589
<b>TOTAL FUND EQUITY</b>		13,010,589	1,985,450	14,996,039
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		26,931,916	5,231,927	32,163,843

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	34,995,313		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		34,995,313	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	34,995,313		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		<b>34,995,313</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>34,995,313</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>34,995,313</b>	<b>0</b>	<b>0</b>



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			6,822			50,777
In County Treasury	9112			345,427			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			271,507			
Due from Other Funds	9140			80,043			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	703,799	0	0	50,777
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			9,630			
Accrued Salaries and Wages Payable	9520						16,060
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			350,000			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	359,630	0	0	16,060

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	<b>9750</b>						
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	344,169	0	0	0
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>344,169</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted Fund Balance	9790	0	0	0	0	0	34,717
<b>TOTAL FUND EQUITY</b>		<b>0</b>	<b>0</b>	<b>344,169</b>	<b>0</b>	<b>0</b>	<b>34,717</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>0</b>	<b>0</b>	<b>703,799</b>	<b>0</b>	<b>0</b>	<b>50,777</b>

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, 2018

District ID: 930

Name: DESERT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	30,739,562		52,208,567
Cash With Fiscal Agents	9113	9,579,000		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			38,192,760
Accounts Receivable	9130	123,335		60,866
Due from Other Funds	9140	4,515,455		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	45,679		834,010
<b>TOTAL ASSETS</b>		<b>45,003,031</b>	<b>0</b>	<b>91,296,203</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	962,871		1,133,055
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	297,994		4,500,000
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		<b>1,260,865</b>	<b>0</b>	<b>5,633,055</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 930

Name: DESERT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	43,742,166		85,663,148
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		<b>43,742,166</b>	<b>0</b>	<b>85,663,148</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>43,742,166</b>	<b>0</b>	<b>85,663,148</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>45,003,031</b>	<b>0</b>	<b>91,296,203</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		2,844
In County Treasury	9112	317,833	3,870,985
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,466	22,093
Due from Other Funds	9140		2,642
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		319,299	3,898,564



**CALIFORNIA COMMUNITY COLLEGES**

**Proprietary Funds Group**

**Annual Financial and Budget Report**

**60 Internal Service Funds:**

**COMBINED BALANCE SHEET**

**61 Self-Insurance Fund**

**69 Other Internal Service Fund**

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	6,958	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>Total Current Liabilities and Deferred Revenue</b>		<b>6,958</b>	<b>0</b>
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		
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>6,958</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	312,341	
Unassigned	9790		
<b>Total Reserved Fund Balance</b>		<b>312,341</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	<b>9750</b>		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		3,898,564
Total Designated Fund Balance		0	3,898,564
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	<b>9800</b>		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		<b>312,341</b>	<b>3,898,564</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>319,299</b>	<b>3,898,564</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	101,738			(969)				
In County Treasury	9112		29,304	10,365					355
Cash With Fiscal Agents	9113								3,000,000
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,835							351,417
Accounts Receivable	9130		125	97					1
Due from Other Funds	9140		5,984	10,983					
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		162,573	35,413	21,445	(969)	0	0	0	3,351,773

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	2,643							
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
<b>Total Current Liabilities and Deferred Revenue</b>		2,643	0	0	0	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
<b>Total Long-Term Liabilities</b>		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	2,643	0	0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 930

Name: DESERT

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				(969)				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		0	0	0	(969)	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	159,930	35,413	21,445					3,351,773
<b>Total Designated Fund Balance</b>		159,930	35,413	21,445	0	0	0	0	3,351,773
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		159,930	35,413	21,445	(969)	0	0	0	3,351,773
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		162,573	35,413	21,445	(969)	0	0	0	3,351,773

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		34,609	34,609
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		367,765	367,765
Other Federal Revenues	8190		3,283,339	3,283,339
<b>Total Federal Revenues</b>	8100	0	3,685,713	3,685,713
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	(440,703)		(440,703)
State General Apportionment	8612	7,856,664		7,856,664
Other General Apportionment	8613	228,498		228,498
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		666,949	666,949
Disabled Students Programs and Services(DSPS)	8623		843,688	843,688
Temporary Assistance for Needy Families (TANF)	8624		34,609	34,609
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		380,268	380,268
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,712,797	3,712,797

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	8,022,901		8,022,901
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,817,413	5,817,413
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	316,880		316,880
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,481,397	570,062	2,051,459
State Mandated Costs	8685	514,822		514,822
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,619,103	381,955	2,001,058
<b>Total State Revenues</b>	8600	19,599,562	12,407,741	32,007,303

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	27,570,228		27,570,228
Tax Allocation, Supplemental Roll	8812	707,993		707,993
Tax Allocation, Unsecured Roll	8813	1,204,090		1,204,090
Prior Years Taxes	8816	607,051		607,051
Education Revenues Augmentation Fund (ERAF)	8817	(2,371,668)		(2,371,668)
Redevelopment Agency Funds - Pass Through	8818	313,876		313,876
Redevelopment Agency Funds - Residual	8819	10,629,076		10,629,076
Redevelopment Agency Funds - Asset Liquidation	8819.1	579,619		579,619
Contributions, Gifts, Grants, and Endowments	8820		481,125	481,125
Contract Services	8830			
Contract Instructional Services	8831		135,459	135,459
Other Contract Services	8832		208,501	208,501
Sales and Commissions	8840	55		55
Rentals and Leases	8850	88,543		88,543
Interest and Investment Income	8860	292,387		292,387
Student Fees and Charges	8870			
Community Services Classes	8872		708,506	708,506
Dormitory	8873			0
Enrollment	8874	2,326,517		2,326,517
Contra Revenue Account	8874.1	(300,960)		(300,960)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		618,602	618,602
Instructional Materials Fees and Sales of Materials	8877	21,981		21,981
Insurance	8878			0
Student Records	8879	64,605		64,605
Nonresident Tuition	8880	1,292,856		1,292,856
Parking Services and Public Transportation	8881		239,832	239,832
Other Student Fees and Charges	8885	184,820	33,032	217,852
Other Local Revenues	8890	288,735	239,452	528,187
<b>Total Local Revenues</b>	8800	43,499,804	2,664,509	46,164,313
<b>Total Revenues</b>		63,099,366	18,757,963	81,857,329



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(1,204,375)	1,204,375	0
<b>Total Other Financing Sources</b>	8900	(1,204,375)	1,204,375	0
<b>Total Revenues and Other Financing Sources</b>		61,894,991	19,962,338	81,857,329

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

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	748,779	85,653	53,199	53,320		940,951
Architecture and Environmental Design	0200	359,047	11,101	3,265			373,413
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,094,478	6,936	78,656	35,294		1,215,364
Business and Management	0500	759,691	8,386	11,430			779,507
Communications	0600	434,243	28,452	17,909	4,743		485,347
Computer and Information Science	0700	886,435	37,765	13,724	7,437		945,361
Education	0800	2,575,265	70,696	44,416	20,486		2,710,863
Engineering and Related Industrial Technology	0900	1,041,276	65,899	121,102	384,645		1,612,922
Fine and Applied Arts	1000	2,036,489	134,151	117,135	58,676		2,346,451
Foreign language	1100	464,462	3,027	25,764			493,253
Health	1200	2,247,298	187,575	245,211	152,662		2,832,746
Consumer Education And Home Economics	1300	1,120,917	24,081	104,676	19,921		1,269,595
Law	1400						0
Humanities(Letters)	1500	4,083,190	51,952	6,786	15,804		4,157,732
Library Science	1600						0
Mathematics	1700	3,263,088	83,382	3,498	1,347		3,351,315
Military Studies	1800						0
Physical Sciences	1900	1,401,606	247,616	159,655	21,926		1,830,803
Psychology	2000	598,093	3,795				601,888
Public Affairs and Services	2100	996,448	225,470	46,205	45,213		1,313,336
Social Sciences	2200	2,067,734	178,354	307,964			2,554,052
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,100,645	1,180,017	877,279	147,215		5,305,156
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	28,413	(1,128)				27,285
<b>Sub-Total Instructional Activites</b>		<b>29,307,597</b>	<b>2,633,180</b>	<b>2,237,874</b>	<b>968,689</b>		<b>35,147,340</b>
<b>Total Expenditures for GF Activities*</b>		<b>30,060,834</b>	<b>36,687,083</b>	<b>12,281,258</b>	<b>1,902,666</b>	<b>1,871,332</b>	<b>82,803,173</b>

\*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: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

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		5,447,322	661,635	44,859		6,153,816
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030	336	274,295	16,446			291,077
Other Instructional Administration & Governance	6090		13,695				13,695
<b>Total Instructional Admin. &amp; Governance</b>		<b>336</b>	<b>5,735,312</b>	<b>678,081</b>	<b>44,859</b>	<b>0</b>	<b>6,458,588</b>
Instructional Support Services	6100						
Learning Center	6110	678,766	2,377,200	131,502	16,395		3,203,863
Library	6120		1,343,049	239,050	154,477		1,736,576
Media	6130			3,250			3,250
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			8,944			8,944
<b>Total Instructional Support Services</b>		<b>678,766</b>	<b>3,720,249</b>	<b>382,746</b>	<b>170,872</b>	<b>0</b>	<b>4,952,633</b>
Admissions and Records	6200		945,582	43,602			989,184
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	120	4,395,518	309,309	25,909		4,730,856
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		28,916	4,640			33,556
Career Guidance	6340		29,526	4,512			34,038
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		<b>120</b>	<b>4,453,960</b>	<b>318,461</b>	<b>25,909</b>	<b>0</b>	<b>4,798,450</b>

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: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

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		10,717	40,526			51,243
Disabled Student Programs and Services (DSPS)	6420	120	1,304,641	45,765	12,876		1,363,402
Extended Opportunity Programs and Services (EOPS)	6430		639,651	17,128			656,779
Health Services	6440		400,785	118,872			519,657
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,076,909	74,507			1,151,416
Job Placement Services	6470			4,562			4,562
Veterans Services	6480		116,907	5,682			122,589
Miscellaneous Student Services	6490		8,707	57,448			66,155
<b>Total Other Student Services</b>		120	3,558,317	364,490	12,876	0	3,935,803
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		961,292	531,214	8,533		1,501,039
Custodial Services	6530		1,493,114	122,049	5,369		1,620,532
Grounds Maintenance and Repairs	6550		556,533	25,945			582,478
Utilities	6570			1,537,434			1,537,434
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,010,939	2,216,642	13,902	0	5,241,483
<b>Planning, Policymaking and Coordinations</b>	6600		1,394,263	519,021	17,209		1,930,493

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

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			242			242
Fiscal Operations	6720		1,364,821	1,416,098	1,067		2,781,986
Human Resources Management	6730		1,368,005	1,061,262	10,169		2,439,436
Noninstruct Staff Retirees' Benefits & Retirement *	6740		42,590				42,590
Staff Development	6750		19,356	85,729			105,085
Staff Diversity	6760		5,027				5,027
Logistical Services	6770		1,973,624	211,485	47,877		2,232,986
Management Information Systems	6780		2,781,089	694,907	484,407		3,960,403
Other General Institutional Support Services	6790		18,946	23,333			42,279
<b>Total General Institutional Support Services</b>	6700	0	7,573,458	3,493,056	543,520	0	11,610,034
Community Services & Economic Development	6800						
Community Recreation	6810		806,245	385,204			1,191,449
Community Service Classes	6820		149,828	416,483			566,311
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	956,073	801,687	0	0	1,757,760

\* 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: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		24,454	5,453	5,192		35,099
Farm Operations	6930						0
Food Services	6940		96,418				96,418
Parking	6950		297,595	19,339	7,507		324,441
Student and Co-Curricular Activities	6960		1,347,201	468,917	34,414		1,850,532
Student Housing	6970						0
Other Ancillary Services	6990		12,961	7,803			20,764
<b>Total Ancillary Services</b>	6900	0	1,778,629	501,512	47,113	0	2,327,254
Auxiliary Operations	7000						
Contract Education	7010	73,895	802,196	720,706	57,717	64,216	1,718,730
Other Auxiliary Operations	7090		96,124	3,380			99,504
<b>Total Auxiliary Operations</b>	7000	73,895	898,320	724,086	57,717	64,216	1,818,234

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: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

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		28,801				28,801
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	<b>7200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					14,462	14,462
Student Aid	7320					1,772,654	1,772,654
Other Outgo	7390					20,000	20,000
<b>Total Transfers, Student Aid and Other Outgo</b>	<b>7300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,807,116</b>	<b>1,807,116</b>
<b>Sub-Total Non-Instructional Activities</b>		<b>753,237</b>	<b>34,053,903</b>	<b>10,043,384</b>	<b>933,977</b>	<b>1,871,332</b>	<b>47,655,833</b>
<b>Total Expenditures General Fund: activities *</b>		<b>30,060,834</b>	<b>36,687,083</b>	<b>12,281,258</b>	<b>1,902,666</b>	<b>1,871,332</b>	<b>82,803,173</b>

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: DESERT

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$82,913,542
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	9,132.94		
	2. 2017-2018 Second Period Actual FTES	10,137.06		
	3. 2017-2018 Population change factor (C2/C1)	1.1099		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$95,403,085
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)			\$95,403,085
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$95,403,085
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			24,075,188
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			325,000
C.	Local Property taxes			32,876,578
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.	2018-2019 Appropriations Subject to Limit			\$57,276,766



For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			3,685,713	3,825,596	3,685,713	3,825,596
State Revenues	8600	19,599,562	24,802,225	12,407,741	17,310,780	32,007,303	42,113,005
Local Revenues	8800	43,499,804	43,396,578	2,664,509	3,507,654	46,164,313	46,904,232
<b>Total Revenues</b>		<b>63,099,366</b>	<b>68,198,803</b>	<b>18,757,963</b>	<b>24,644,030</b>	<b>81,857,329</b>	<b>92,842,833</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	26,167,396	26,751,382	4,178,636	4,461,042	30,346,032	31,212,424
Classified Salaries	2000	13,440,384	15,319,863	4,449,825	6,723,540	17,890,209	22,043,403
Employee Benefits	3000	15,202,657	18,061,932	3,309,019	3,821,142	18,511,676	21,883,074
Supplies and Materials	4000	871,139	875,410	1,210,545	2,648,263	2,081,684	3,523,673
Other Operating Expenses and Services	5000	7,183,204	8,021,665	3,016,370	6,156,799	10,199,574	14,178,464
Capital Outlay	6000	431,965	524,500	1,470,701	2,386,704	1,902,666	2,911,204
<b>Total Expenditures</b>		<b>63,296,745</b>	<b>69,554,752</b>	<b>17,635,096</b>	<b>26,197,490</b>	<b>80,931,841</b>	<b>95,752,242</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(197,379)</b>	<b>(1,355,949)</b>	<b>1,122,867</b>	<b>(1,553,460)</b>	<b>925,488</b>	<b>(2,909,409)</b>
<b>Other Financing Sources</b>	8900	<b>-1,204,375</b>	<b>-1,158,769</b>	<b>1,204,375</b>	<b>1,158,769</b>	<b>0</b>	<b>0</b>
<b>Other Outgo</b>	7000	<b>(147,246)</b>	<b>(182,038)</b>	<b>2,018,578</b>	<b>1,193,993</b>	<b>1,871,332</b>	<b>1,011,955</b>
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(1,254,508)</b>	<b>(2,332,680)</b>	<b>308,664</b>	<b>(1,588,684)</b>	<b>(945,844)</b>	<b>(3,921,364)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	14,638,535	13,010,589	1,629,578	1,985,450	16,268,113	14,996,039
Prior Years Adjustments	9020	(373,438)		47,208		(326,230)	
Adjusted Beginning Balance	9030	14,265,097		1,676,786		15,941,883	
<b>Ending Fund Balance, June 30</b>		<b>13,010,589</b>	<b>10,677,909</b>	<b>1,985,450</b>	<b>396,766</b>	<b>14,996,039</b>	<b>11,074,675</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	176,210	176,500				
Local Revenues	8800	31,582,260	31,583,000				
<b>Total Revenues</b>		<b>31,758,470</b>	<b>31,759,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	17,685,285	17,700,000				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	<b>7000</b>	<b>17,685,285</b>	<b>17,700,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Other Financing Sources / (Other Outgo)</b>	<b>8900 &amp; 7000</b>	<b>(17,685,285)</b>	<b>(17,700,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>		<b>14,073,185</b>	<b>14,059,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	17,426,211	31,499,396		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,426,211		0		0	
<b>Ending Fund Balance, June 30</b>		<b>31,499,396</b>	<b>45,558,896</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					91,058	95,000
State Revenues	8600					1,096,674	1,108,013
Local Revenues	8800					610,825	190,008
<b>Total Income</b>		0	0	0	0	1,798,557	1,393,021
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,020,354	956,462
Employee Benefits	3000					354,022	365,041
Supplies and Materials	4000					118,714	125,800
Other Operating Expenses and Services	5000					26,258	36,150
Capital Outlay	6000						16,200
<b>Total Expenditures</b>		0	0	0	0	1,519,348	1,499,653
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	279,209	(106,632)
<b>Other Financing Sources</b>	8900						72,338
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	279,209	(34,294)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	64,961	344,170
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		64,961	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	344,170	309,876

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					148,429	150,000
<b>Total Income</b>		0	0	0	0	148,429	150,000
<b>Expenditures</b>							
Academic Salaries	1000					20,916	11,500
Classified Salaries	2000					21,843	18,000
Employee Benefits	3000						3,123
Supplies and Materials	4000					92,744	95,000
Other Operating Expenses and Services	5000					14,654	12,000
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	150,157	139,623
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(1,728)	10,377
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(1,728)	10,377
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	36,446	34,718
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		36,446	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	34,718	45,095

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	313,566					
Local Revenues	8800	8,517,594	8,749,876			606,604	610,000
<b>Total Income</b>		<b>8,831,160</b>	<b>8,749,876</b>	<b>0</b>	<b>0</b>	<b>606,604</b>	<b>610,000</b>
<b>Expenditures</b>							
Academic Salaries	1000		75,973				
Classified Salaries	2000	189,622	578,101				
Employee Benefits	3000	88,541	196,928				
Supplies and Materials	4000	28,617				11,892	12,000
Other Operating Expenses and Services	5000	1,692,135	89,913			3,844,578	8,486,840
Capital Outlay	6000	7,846,024	11,552,534			27,714,952	54,651,524
<b>Total Expenditures</b>		<b>9,844,939</b>	<b>12,493,449</b>	<b>0</b>	<b>0</b>	<b>31,571,422</b>	<b>63,150,364</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(1,013,779)</b>	<b>(3,743,573)</b>	<b>0</b>	<b>0</b>	<b>(30,964,818)</b>	<b>(62,540,364)</b>
<b>Other Financing Sources</b>	8900					49,550,000	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(1,013,779)</b>	<b>(3,743,573)</b>	<b>0</b>	<b>0</b>	<b>18,585,182</b>	<b>(62,540,364)</b>
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	34,711,436	43,742,166		0	67,077,966	85,663,148
Prior Years Adustments	9020	10,044,509					
Adjusted Beginning Balance	9030	44,755,945			0	67,077,966	
<b>Ending Fund Balance, June 30</b>		<b>43,742,166</b>	<b>39,998,593</b>	<b>0</b>	<b>0</b>	<b>85,663,148</b>	<b>23,122,784</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	4,890	75,000	460,101	450,000		
Other Financing Sources	8900						
<b>Total Income</b>		4,890	75,000	460,101	450,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	397		693			
Employee Benefits	3000	18		335,351			
Supplies and Materials	4000	388					
Other Operating Expenses and Services	5000	(27,616)	85,000		410,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		(26,813)	85,000	336,044	410,000		
<b>Net Profit or Loss</b>		31,703	(10,000)	124,057	40,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		31,703	(10,000)	124,057	40,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	280,637	312,340	3,774,508	3,898,565		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	280,637		3,774,508			
<b>Ending Fund Balance, June 30</b>		312,340	302,340	3,898,565	3,938,565		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	69,694	69,700	16,346	16,500	31,304	32,500
<b>Total Income</b>		69,694	69,700	16,346	16,500	31,304	32,500
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					47,006	59,838
Employee Benefits	3000					12,638	19,848
Supplies and Materials	4000			293	9,800	3,429	3,500
Other Operating Expenses and Services	5000	89,363	89,500	8,406	25,200		500
Capital Outlay	6000						
<b>Total Expenditures</b>		89,363	89,500	8,699	35,000	63,073	83,686
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(19,669)	(19,800)	7,647	(18,500)	(31,769)	(51,186)
<b>Other Financing Sources</b>	8900					20,000	29,741
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(19,669)	(19,800)	7,647	(18,500)	(11,769)	(21,445)
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	179,599	159,930	27,767	35,414	33,213	21,444
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	179,599		27,767		33,213	
<b>Ending Fund Balance, June 30</b>		159,930	140,130	35,414	16,914	21,444	(1)

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	18,436,497	19,000,000				
State Revenues	8600	2,337,665	2,500,000				
Local Revenues	8800	10,049	11,000				
<b>Total Income</b>		20,784,211	21,511,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	9,500	11,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		9,500	11,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		20,774,711	21,500,000	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	20,791,975	21,499,031				
<b>Net Increase/(Decrease) in Fund Balance</b>		(17,264)	969	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	16,295	(969)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,295		0		0	
<b>Ending Fund Balance, June 30</b>		(969)	0	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			5	275,000
<b>Total Income</b>		0	0	5	275,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				1,600
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	1,600
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	5	273,400
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	5	273,400
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,351,768	3,351,773
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		3,351,768	
<b>Ending Fund Balance, June 30</b>		0	0	3,351,773	3,625,173

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

Name: DESERT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	58,219
73	STUDENT BODY CENTER FEE TRUST FUND	12	RESTRICTED SUBFUND	20,000

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

**Receipt and Expenditures of Lottery Proceeds**

**Lottery Actual Report**  
**L10 GENERAL FUND**

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					556,790	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			556,790	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,481,397			570,062	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	349,100	349,100
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	349,100	349,100
Other Operating Expenses and Services	5000		1,481,426		1,481,426	40,895	1,522,321
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,481,426	0	1,481,426	389,995	1,871,421
<b>Ending Balance</b>					(29)	736,857	736,828

**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: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010		(29)			736,857	
Adjustments	9020						
Adjusted Beginning Balance	9030		(29)			736,857	
<b>Budget Fiscal Year Data</b>							
State Lottery Proceeds:	8681		1,491,731			503,765	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		1,143,824		1,143,824		1,143,824
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	1,143,824	0	1,143,824	0	1,143,824
Other Operating Expenses and Services	5000		96,798		96,798		96,798
<b>Capital Outlay</b>							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,240,622	0	1,240,622	0	1,240,622
<b>Ending Balance</b>					251,080	1,240,622	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 930

Name: DESERT

EPA Revenue	8,022,901
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	2,214,826	1,517,384	3,732,210	N/A	N/A
2016-17	2,871,415	1,975,179	4,846,594	1,114,384	29.86%
2017-18	3,743,087	2,588,316	6,331,403	1,484,809	30.64%
2018-19	4,434,118	3,115,474	7,549,592	1,218,189	19.24%
2019-20	5,184,895	3,713,316	8,898,211	1,348,619	17.86%
2020-21	5,735,414	4,342,170	10,077,584	1,179,373	13.25%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
Pension cost increases are included in the District's multi-year projections and will be funded from ongoing revenues.