

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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	 _____ Date
 _____ District Superintendent	 _____ Date

Contact: John Ramont

(760) 773-2513 7452

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, 2021. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	
Instructional Salaries					
Contract or Regular	1100	13,602,058	13,602,058		13,602,058
Other	1300	7,552,965	7,552,965		7,552,965
Total Instructional Salaries		21,155,023	21,155,023	0	21,155,023
Non-Instructional Salaries					
Contract or Regular	1200		4,988,665	670,320	5,658,985
Other	1400		686,425	121,798	808,223
Total Non-Instructional Salaries		0	5,675,090	792,118	6,467,208
Total Academic Salaries		21,155,023	26,830,113	792,118	27,622,231
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		13,266,375	889,628	14,156,003
Other	2300		195,913	3,630	199,543
Total Non-Instructional Salaries		0	13,462,288	893,258	14,355,546
Instructional Aides					
Regular Status	2200	1,820,852	1,820,852		1,820,852
Other	2400	165,121	165,121		165,121
Total Instructional Aides		1,985,973	1,985,973	0	1,985,973
Total Classified Salaries		1,985,973	15,448,261	893,258	16,341,519
Employee Benefits	3000	9,505,297	18,247,805	745,341	18,993,146
Supplies and Materials	4000		492,932	15,087	508,019
Other Operating Expenses	5000		6,674,531	305,332	6,979,863
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		32,646,293	67,693,642	2,751,136	70,444,778

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

Name: DESERT

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		39,349		39,349
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		194,641		194,641
Objects to Exclude	Object Code				
Rents and Leases	5060		156,220		156,220
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		2,031,760		2,031,760

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

Name: DESERT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000			6,723,911	6,723,911
Total Exclusions		0	2,421,970	6,723,911	9,145,881
Total for ECS 84362, 50% Law		32,646,293	65,271,672	(3,972,775)	61,298,897
Percent of CEE (Instructional Salary Cost / Total CEE)		50.02%	100.00%		
50% of Current Expense of Education			32,635,836		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		32,646,293	65,271,672	(3,972,775)	61,298,897
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		32,646,293	67,693,642	2,751,136	70,444,778
Capital Expenditures	6000		127,617		127,617
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		32,646,293	67,821,259	2,751,136	70,572,395

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

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

For Year Ended June 30, 2021

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	96,070	190,376	286,446
In County Treasury	9112	33,616,987	934,813	34,551,800
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	12,518,207	9,217,086	21,735,293
Due from Other Funds	9140	211,635		211,635
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	20,628	8,658	29,286
TOTAL ASSETS		46,478,527	10,350,933	56,829,460
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	15,348,635	1,240,217	16,588,852
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	6,622,609	567	6,623,176
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	836,241	5,328,590	6,164,831
TOTAL LIABILITIES		22,807,485	6,569,374	29,376,859

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2021

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		3,781,559	3,781,559
Total Designated Fund Balance		0	3,781,559	3,781,559
Uncommitted Fund Balance	9790	23,671,042		23,671,042
TOTAL FUND EQUITY		23,671,042	3,781,559	27,452,601
TOTAL LIABILITIES AND FUND EQUITY		46,478,527	10,350,933	56,829,460

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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**

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	12,353		
In County Treasury	9112	61,763,433		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		61,775,786	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, 2021

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: 930

Name: DESERT

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	61,775,786		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		61,775,786	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		61,775,786	0	0
TOTAL LIABILITIES AND FUND EQUITY		61,775,786	0	0

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, 2021

District ID: 930

Name: DESERT

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			179			
In County Treasury	9112			893,036			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			638,597			
Due from Other Funds	9140			14			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,531,826	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			23,639			
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	23,639	0	0	0

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, 2021

District ID: 930

Name: DESERT

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	1,508,187	0	0	0
Total Designated Fund Balance		0	0	1,508,187	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	1,508,187	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,531,826	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	9,125		9,929
In County Treasury	9112	45,626,464		49,642,930
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			32,958,419
Accounts Receivable	9130	33,102		36,208
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	21,095		236,408
TOTAL ASSETS		45,689,786	0	82,883,894
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	127,141		748,772
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	211,755		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		338,896	0	748,772

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	45,350,890		82,135,122
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		45,350,890	0	82,135,122
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		45,350,890	0	82,135,122
TOTAL LIABILITIES AND FUND EQUITY		45,689,786	0	82,883,894

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 930

Name: DESERT

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				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 930

Name: DESERT

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 930

Name: DESERT

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				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2021

District ID: 930

Name: DESERT

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	83	1,874
In County Treasury	9112	415,068	9,357,320
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	284	20,397
Due from Other Funds	9140		6,623,255
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		8,996
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		415,435	16,011,842

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2021

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	25,273	
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		25,273	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	25,273	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2021

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	390,162	
Unassigned	9790		
Total Reserved Fund Balance		390,162	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		16,011,842
Total Designated Fund Balance		0	16,011,842
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		390,162	16,011,842
TOTAL LIABILITIES AND FUND EQUITY		415,435	16,011,842

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	164,794	17	7	1,090,682				
In County Treasury	9112		86,522	33,738					372
Cash With Fiscal Agents	9113								3,000,000
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,928							1,667,586
Accounts Receivable	9130	6,187	51	28					
Due from Other Funds	9140		23	44					
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		231,909	86,613	33,817	1,090,682	0	0	0	4,667,958

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,719	23,495	193					
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			41					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		4,719	23,495	234	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								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	4,719	23,495	234	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, 2021

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
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				1,090,682				
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	1,090,682	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	227,190	63,118	33,583					4,667,958
Total Designated Fund Balance		227,190	63,118	33,583	0	0	0	0	4,667,958
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		227,190	63,118	33,583	1,090,682	0	0	0	4,667,958
TOTAL LIABILITIES AND FUND EQUITY		231,909	86,613	33,817	1,090,682	0	0	0	4,667,958

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,305,305	1,305,305
Workforce Investment Act	8130		289,444	289,444
Temporary Assistance for Needy Families (TANF)	8140		76,015	76,015
Student Financial Aid	8150		85,360	85,360
Veterans Education	8160		201,995	201,995
Vocational and Technical Education Act (VATEA)	8170		501,576	501,576
Other Federal Revenues	8190		8,447,493	8,447,493
Total Federal Revenues	8100	0	10,907,188	10,907,188
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	949,577		949,577
State General Apportionment	8612	9,121,248		9,121,248
Other General Apportionment	8613	1,073,857		1,073,857
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		710,547	710,547
Disabled Students Programs and Services(DSPS)	8623		1,135,489	1,135,489
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		373,426	373,426
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,931,263	9,931,263

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	16,603,701		16,603,701
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		40,990	40,990
Other Reimbursable Categorical Programs	8652		1,002,210	1,002,210
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	296,875		296,875
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,031,760	860,673	2,892,433
State Mandated Costs	8685	315,485		315,485
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,542,117	637,534	3,179,651
Total State Revenues	8600	32,934,620	14,692,132	47,626,752

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021 District ID: 930 Name: DESERT

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	31,594,564		31,594,564
Tax Allocation, Supplemental Roll	8812	810,091		810,091
Tax Allocation, Unsecured Roll	8813	1,411,751		1,411,751
Prior Years Taxes	8816	785,565		785,565
Education Revenues Augmentation Fund (ERAF)	8817	(2,747,393)		(2,747,393)
Redevelopment Agency Funds - Pass Through	8818	647,842		647,842
Redevelopment Agency Funds - Residual	8819	11,106,138		11,106,138
Redevelopment Agency Funds - Asset Liquidation	8819.1	442		442
Contributions, Gifts, Grants, and Endowments	8820		460,690	460,690
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		1,085,673	1,085,673
Sales and Commissions	8840			0
Rentals and Leases	8850	35,087		35,087
Interest and Investment Income	8860	15,978		15,978
Student Fees and Charges	8870			
Community Services Classes	8872	668		668
Dormitory	8873			0
Enrollment	8874	2,690,390		2,690,390
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(470,956)		(470,956)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		551,515	551,515
Instructional Materials Fees and Sales of Materials	8877	15,037		15,037
Insurance	8878			0
Student Records	8879	68,537		68,537
Nonresident Tuition	8880	1,203,509		1,203,509
Parking Services and Public Transportation	8881		251	251
Other Student Fees and Charges	8885	450,033		450,033
Other Local Revenues	8890	578,750	141,448	720,198
Total Local Revenues	8800	48,196,033	2,239,577	50,435,610
Total Revenues		81,130,653	27,838,897	108,969,550

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund 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#	(784,961)	1,689,280	904,319
Total Other Financing Sources	8900	(784,961)	1,689,280	904,319
Total Revenues and Other Financing Sources		80,345,692	29,528,177	109,873,869

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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 Natural Resources	0100	914,127	59,751	22,058	10,100		1,006,036
Architecture and Environmental Design	0200	364,258	15,213	1,664			381,135
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,357,054	32,629	11,916	10,246		1,411,845
Business and Management	0500	1,060,311	35,182	2,879	1,071		1,099,443
Communications	0600	739,413	19,284	54,640	71,366		884,703
Computer and Information Science	0700	1,261,298	26,818	17,897	6,914		1,312,927
Education	0800	3,273,547	86,570	59,181			3,419,298
Engineering and Related Industrial Technology	0900	1,414,782	363,201	326,632	272,258		2,376,873
Fine and Applied Arts	1000	1,850,967	109,383	21,453	1,659		1,983,462
Foreign language	1100	473,536	4,251				477,787
Health	1200	3,070,285	513,063	465,105	61,476		4,109,929
Consumer Education And Home Economics	1300	1,282,347	247,091	42,789	8,876		1,581,103
Law	1400						0
Humanities(Letters)	1500	4,316,043	234,294	3,039			4,553,376
Library Science	1600						0
Mathematics	1700	2,737,865	197,865	1,023			2,936,753
Military Studies	1800						0
Physical Sciences	1900	1,746,923	343,493	5,905	18,689		2,115,010
Psychology	2000	680,574	33,484				714,058
Public Affairs and Services	2100	1,247,966	536,305	167,670	244,770		2,196,711
Social Sciences	2200	3,133,478	236,159	127,445			3,497,082
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,884,257	966,830	298,787			4,149,874
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	39,319	30				39,349
Sub-Total Instructional Activites		33,848,350	4,060,896	1,630,083	707,425		40,246,754
Total Expenditures for GF Activities*		34,236,095	44,881,029	12,417,227	1,136,561	12,582,494	105,253,406

*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

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	1,200	6,770,315	623,814	17,235		7,412,564
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030	216	208,359	4,018			212,593
Other Instructional Administration & Governance	6090		16,980				16,980
Total Instructional Admin. & Governance		1,416	6,995,654	627,832	17,235	0	7,642,137
Instructional Support Services	6100						
Learning Center	6110	380,984	1,159,046	31,968			1,571,998
Library	6120		1,588,316	191,894	83,207		1,863,417
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190	37	19,506	49,834			69,377
Total Instructional Support Services		381,021	2,766,868	273,696	83,207	0	3,504,792
Admissions and Records	6200		1,415,966	16,723	227		1,432,916
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	40,235	2,141,754	35,132	20,641		2,237,762
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		250,615	791			251,406
Career Guidance	6340		110,495	3,464			113,959
Other Student Counseling and Guidance	6390	(40,233)	3,417,784	140,113	1,704		3,519,368
Total Student Counseling and Guidance		2	5,920,648	179,500	22,345	0	6,122,495

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

Name: DESERT

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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		4,214	219			4,433
Disabled Student Programs and Services (DSPTS)	6420	2	1,650,083	67,593	41,101		1,758,779
Extended Opportunity Programs and Services (EOPS)	6430		829,068	12,848	546	11,142	853,604
Health Services	6440		416,175	106,329			522,504
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,366,266	205,888			1,572,154
Job Placement Services	6470						0
Veterans Services	6480		164,800	2,471			167,271
Miscellaneous Student Services	6490			190,965			190,965
Total Other Student Services		2	4,430,606	586,313	41,647	11,142	5,069,710
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,329,448	1,207,776	37,663		2,574,887
Custodial Services	6530		2,051,838	129,134			2,180,972
Grounds Maintenance and Repairs	6550		701,822	38,011			739,833
Utilities	6570			1,601,541			1,601,541
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	4,083,108	2,976,462	37,663	0	7,097,233
Planning, Policymaking and Coordinations	6600		1,215,984	525,375	2,025		1,743,384

* 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: 2020-2021

Budget Year: 2021-2022

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						0
Fiscal Operations	6720		2,067,134	432,234	(358)		2,499,010
Human Resources Management	6730		1,677,475	1,281,409			2,958,884
Noninstruct Staff Retirees' Benefits & Retirement *	6740		206,327				206,327
Staff Development	6750		232,073	462,023	640		694,736
Staff Diversity	6760		1,440	294,874			296,314
Logistical Services	6770		2,318,676	290,686	(11,291)		2,598,071
Management Information Systems	6780		3,551,989	1,270,759	214,332		5,037,080
Other General Institutional Support Services	6790	504	187,538	75,104	1,103		264,249
Total General Institutional Support Services	6700	504	10,242,652	4,107,089	204,426	0	14,554,671
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	899	212,836	516,583	4,777		735,095
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		1,468,877	302,952	7,164		1,778,993
Total Community Services	6800	899	1,681,713	819,535	11,941	0	2,514,088

* 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: 2020-2021

Budget Year: 2021-2022

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		120,946	19,482			140,428
Farm Operations	6930						0
Food Services	6940		61,779				61,779
Parking	6950		342,863	3,508			346,371
Student and Co-Curricular Activities	6960		899,766	135,754	8,420		1,043,940
Student Housing	6970						0
Other Ancillary Services	6990			523			523
Total Ancillary Services	6900	0	1,425,354	159,267	8,420	0	1,593,041
Auxiliary Operations	7000						
Contract Education	7010	3,901	570,597	426,602		15,583	1,016,683
Other Auxiliary Operations	7090		61,593	88,750			150,343
Total Auxiliary Operations	7000	3,901	632,190	515,352	0	15,583	1,167,026

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		9,390				9,390
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					616,463	616,463
Student Aid	7320					4,415,815	4,415,815
Other Outgo	7390					7,523,491	7,523,491
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	12,555,769	12,555,769
Sub-Total Non-Instructional Activites		387,745	40,820,133	10,787,144	429,136	12,582,494	65,006,652
Total Expenditures General Fund: activities *		34,236,095	44,881,029	12,417,227	1,136,561	12,582,494	105,253,406

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2021-2022

Gann Appropriations Limit

GANN Report

DISTRICT NAME: DESERT

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$121,751,898
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	12,009.39		
	2. 2020-2021 Second Period Actual FTES	8,958.37		
	3. 2020-2021 Population change factor (C2/C1)	0.7459		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$96,018,425
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)			\$96,018,425
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$96,018,425
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			35,839,441
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			301,085
C.	Local Property taxes			36,027,200
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.	2021-2022 Appropriations Subject to Limit			\$72,167,726

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			10,907,188	17,107,016	10,907,188	17,107,016
State Revenues	8600	32,934,620	32,581,556	14,692,132	23,318,003	47,626,752	55,899,559
Local Revenues	8800	48,196,033	48,588,726	2,239,577	4,398,612	50,435,610	52,987,338
Total Revenues		81,130,653	81,170,282	27,838,897	44,823,631	108,969,550	125,993,913
EXPENDITURES:							
Academic Salaries	1000	27,622,232	28,507,723	6,762,341	6,956,623	34,384,573	35,464,346
Classified Salaries	2000	16,341,519	17,777,553	5,039,490	10,367,897	21,381,009	28,145,450
Employee Benefits	3000	18,993,146	22,177,716	4,358,396	6,730,435	23,351,542	28,908,151
Supplies and Materials	4000	508,021	853,027	1,365,193	8,642,781	1,873,214	9,495,808
Other Operating Expenses and Services	5000	6,979,861	8,044,184	3,564,152	5,857,213	10,544,013	13,901,397
Capital Outlay	6000	127,617	551,213	1,008,944	5,913,624	1,136,561	6,464,837
Total Expenditures		70,572,396	77,911,416	22,098,516	44,468,573	92,670,912	122,379,989
Excess /(Deficiency) of Revenues over Expenditures		10,558,257	3,258,866	5,740,381	355,058	16,298,638	3,613,924
Other Financing Sources	8900	-784,961	-930,801	1,689,280	945,581	904,319	14,780
Other Outgo	7000	6,723,911	2,269,225	5,858,583	3,685,456	12,582,494	5,954,681
Net Increase/(Decrease) In Fund Balance		3,049,385	58,840	1,571,078	(2,384,817)	4,620,463	(2,325,977)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,621,658	23,671,043	2,210,481	3,781,559	22,832,139	27,452,602
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	20,621,658		2,210,481		22,832,139	
Ending Fund Balance, June 30		23,671,043	23,729,883	3,781,559	1,396,742	27,452,602	25,126,625

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	169,806					
Local Revenues	8800	36,978,587					
Total Revenues		37,148,393	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	6,343,875					
Total Other Financing Sources		6,343,875	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	25,669,060					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	25,669,060	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,325,185)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		17,823,208	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	43,952,579	61,775,787		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	43,952,579		0		0	
Ending Fund Balance, June 30		61,775,787	61,775,787	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100					268,993	260,000
State Revenues	8600					1,183,043	1,350,000
Local Revenues	8800					141,898	237,400
Total Income		0	0	0	0	1,593,934	1,847,400
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					666,757	1,184,635
Employee Benefits	3000					368,271	414,884
Supplies and Materials	4000					95,957	92,130
Other Operating Expenses and Services	5000					12,592	14,660
Capital Outlay	6000					21,961	10,405
Total Expenditures		0	0	0	0	1,165,538	1,716,714
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	428,396	130,686
Other Financing Sources	8900						75,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	428,396	205,686
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,079,793	1,508,189
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,079,793	
Ending Fund Balance, June 30		0	0	0	0	1,508,189	1,713,875

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2020-2021

Budget Year: 2021-2022

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	16,935					
Local Revenues	8800	9,789,546	9,500,000			12,357	135,000
Total Income		9,806,481	9,500,000	0	0	12,357	135,000
Expenditures							
Academic Salaries	1000	138,513	156,075				
Classified Salaries	2000	532,421	475,085				
Employee Benefits	3000	296,318	191,275				
Supplies and Materials	4000	785	3,890			4,614	
Other Operating Expenses and Services	5000	1,603,102	1,689,798			4,635,186	4,667,000
Capital Outlay	6000	2,190,521	2,867,709			6,768,747	42,181,845
Total Expenditures		4,761,660	5,383,832	0	0	11,408,547	46,848,845
Excess /(Deficiency) of Revenues over Expenditures		5,044,821	4,116,168	0	0	(11,396,190)	(46,713,845)
Other Financing Sources	8900					59,893,137	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,044,821	4,116,168	0	0	48,496,947	(46,713,845)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	40,306,069	45,350,890			33,638,176	82,135,123
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	40,306,069		0		33,638,176	
Ending Fund Balance, June 30		45,350,890	49,467,058	0	0	82,135,123	35,421,278

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Proprietary Funds Group

60 Enterprise Funds Group

930 DESERT

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	55,232	80,000	504,417	475,000		
Other Financing Sources	8900			6,619,832	2,500,000		
Total Income		55,232	80,000	7,124,249	2,975,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			382,216			
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	30,273	5,203		494,247		
Capital Outlay	6000						
Total Expenditures		30,273	5,203	382,216	494,247		
Net Profit or Loss		24,959	74,797	6,742,033	2,480,753		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		24,959	74,797	6,742,033	2,480,753		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	365,201	390,160	9,269,810	16,011,843		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	365,201		9,269,810			
Ending Fund Balance, June 30		390,160	464,957	16,011,843	18,492,596		

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	19,797	19,800	23,701	57,500	60,212	65,000
Total Income		19,797	19,800	23,701	57,500	60,212	65,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						54,006
Employee Benefits	3000						18,858
Supplies and Materials	4000	9,609	9,600	479	750	48,392	
Other Operating Expenses and Services	5000			822	1,150	17,462	
Capital Outlay	6000						
Total Expenditures		9,609	9,600	1,301	1,900	65,854	72,864
Excess /(Deficiency) of Revenues over Expenditures		10,188	10,200	22,400	55,600	(5,642)	(7,864)
Other Financing Sources	8900					20,000	20,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		10,188	10,200	22,400	55,600	14,358	12,136
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	217,627	227,815	40,718	63,118	19,224	33,582
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	217,627		40,718		19,224	
Ending Fund Balance, June 30		227,815	238,015	63,118	118,718	33,582	45,718

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

930 DESERT

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
REVENUES:							
Federal Revenues	8100	22,523,006	23,000,000				
State Revenues	8600	4,755,740	4,755,801				
Local Revenues	8800	10,168	10,500				
Total Income		27,288,914	27,766,301	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	11,223	11,500				
Capital Outlay	6000						
Total Expenditures		11,223	11,500	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		27,277,691	27,754,801	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	26,240,674	26,500,000				
Net Increase/(Decrease) in Fund Balance		1,037,017	1,254,801	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	175,736	1,212,753		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	175,736		0		0	
Ending Fund Balance, June 30		1,212,753	2,467,554	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

70 Fiduciary Funds Group – Part 3

930 DESERT

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,367,167	350,000
Total Income		0	0	1,367,167	350,000
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	1,367,167	350,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	1,367,167	350,000
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,300,791	4,667,958
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,300,791	
Ending Fund Balance, June 30		0	0	4,667,958	5,017,958

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 930

Name: DESERT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	883,659
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	6,619,832
73	STUDENT BODY CENTER FEE TRUST FUND	12	RESTRICTED SUBFUND	20,000

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: 2020-2021

Budget Year: 2021-2022

District ID: 930

Name: DESERT

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					1,275,014		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			1,275,014		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,031,760			860,673		
		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	94,319		94,319
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	94,319		94,319
Other Operating Expenses and Services	5000		2,031,760		2,031,760	57,239		2,088,999
Capital Outlay	6000							
Library Books	6300				0	4,380		4,380
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	4,380		4,380
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,031,760	0	2,031,760	155,938		2,187,698
Ending Balance					0	1,979,749		1,979,749

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: 2020-2021

Budget Year: 2021-2022

District ID: 930

Name: DESERT

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			Total
		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)	
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					1,979,749		
Adjustments	9020							
Adjusted Beginning Balance	9030		0			1,979,749		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,282,491			730,000		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	2,568,514		2,568,514
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	2,568,514		2,568,514
Other Operating Expenses and Services	5000		1,282,491		1,282,491	141,235		1,423,726
Capital Outlay								
Library Books	6300				0			0
Equipment	6400				0			0
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,282,491	0	1,282,491	2,709,749		3,992,240
Ending Balance					0	0		

CALIFORNIA COMMUNITY COLLEGES

Details of Education Protection Account

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 930

Name: DESERT

EPA Revenue	16,603,701
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	0	16,603,701	0	16,603,701
TOTAL		0	16,603,701	0	16,603,701

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

Name: DESERT

	STRS	PERS		Increase	
Fiscal Year:	Amount	Amount	Total	Amount	Rate
2020-21	4,902,859	4,302,749	9,205,608	N/A	N/A
2021-22	5,393,449	4,928,799	10,322,248	1,116,640	12.13%
2022-23	6,392,767	5,811,615	12,204,382	1,882,134	18.23%
2023-24	6,712,405	6,245,482	12,957,887	753,505	6.17%
2024-25	7,048,026	6,607,190	13,655,216	697,329	5.38%
2025-26	7,400,427	6,838,442	14,238,869	583,653	4.27%

Does the district have a plan to fund these expenses through 2025-26?

Yes

Explain Yes or No

Pension cost increases are included in the District's multi-year projections and will be funded from ongoing revenues