

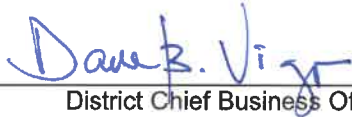
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2021-2022)  
(Budget Report for Fiscal Year 2022-2023)

District: DESERT

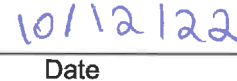
District Code: 930

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: Tony Carrillo      Director, Fiscal Services

(760) 773-2513      Ext:      tcarrillo@collegeofthedesert.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: [fiscalstandards@cccco.edu](mailto:fiscalstandards@cccco.edu)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

|   | Object Code | Activity (ECSA)           | Activity (ECSB) | Activity (ECSX) |            |
|---|-------------|---------------------------|-----------------|-----------------|------------|
|   |             | ECS 84362 A               | ECS 84362 B     | Excluded        |            |
| Academic Salaries                             |             | Instructional Salary Cost | Total CEE       | Activities      | Total      |
|   |             | AC 0100-5900 & AC 6110    | AC 0100 - 6799  | AC 6800 - 7390  |            |
| <b>Instructional Salaries</b>                 |             |                           |                 |                 |            |
| Contract or Regular                           | 1100        | 14,812,432                | 14,812,432      |                 | 14,812,432 |
| Other   | 1300        | 8,134,431                 | 8,134,431       |                 | 8,134,431  |
| <b>Total Instructional Salaries</b>           |             | 22,946,863                | 22,946,863      | 0               | 22,946,863 |
| <b>Non-Instructional Salaries</b>             |             |                           |                 |                 |            |
| Contract or Regular                           | 1200        |                           | 5,731,628       |                 | 5,731,628  |
| Other   | 1400        |                           | 879,229         |                 | 879,229    |
| <b>Total Non-Instructional Salaries</b>       |             | 0                         | 6,610,857       | 0               | 6,610,857  |
| <b>Total Academic Salaries</b>                |             | 22,946,863                | 29,557,720      | 0               | 29,557,720 |
| <b>Classified Salaries</b>                    |             |                           |                 |                 |            |
| <b>Non-Instructional Salaries</b>             |             |                           |                 |                 |            |
| Regular Status                                | 2100        |                           | 13,361,179      |                 | 13,361,179 |
| Other   | 2300        |                           | 582,453         |                 | 582,453    |
| <b>Total Non-Instructional Salaries</b>       |             | 0                         | 13,943,632      | 0               | 13,943,632 |
| <b>Instructional Aides</b>                    |             |                           |                 |                 |            |
| Regular Status                                | 2200        | 1,867,715                 | 1,867,715       |                 | 1,867,715  |
| Other   | 2400        |                           |                 |                 | 0          |
| <b>Total Instructional Aides</b>              |             | 1,867,715                 | 1,867,715       | 0               | 1,867,715  |
| <b>Total Classified Salaries</b>              |             | 1,867,715                 | 15,811,347      | 0               | 15,811,347 |
| <b>Employee Benefits</b>                      | 3000        | 10,858,749                | 20,744,590      |                 | 20,744,590 |
| <b>Supplies and Materials</b>                 | 4000        |                           | 855,886         |                 | 855,886    |
| <b>Other Operating Expenses</b>               | 5000        |                           | 7,255,039       |                 | 7,255,039  |
| <b>Equipment Replacement</b>                  | 6420        |                           |                 |                 | 0          |
| <b>Total Expenditures Prior to Exclusions</b> |             | 35,673,327                | 74,224,582      | 0               | 74,224,582 |

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: 2021-2022

Budget Year: 2022-2023

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               |                           | 585,556         |                 | 585,556   |
| Student Health Services Above Amount Collected                      | 6441               |                           | 3,227           |                 | 3,227     |
| Student Transportation  | 6491               |                           |                 |                 | 0         |
| Noninstructional Staff-Retirees’ Benefits and Retirement Incentives | 6740               |                           | 611,837         |                 | 611,837   |
| <b>Objects to Exclude</b>   | <b>Object Code</b> |                           |                 |                 |           |
| Rents and Leases  | 5060               |                           | 159,126         |                 | 159,126   |
| 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               |                           | 2,022,187       |                 | 2,022,187 |

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: 2021-2022

Budget Year: 2022-2023

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   |                           |                 |                 | 0          |
| <b>Total Exclusions</b>  |        | 0                         | 3,381,933       | 0               | 3,381,933  |
| <b>Total for ECS 84362, 50% Law</b>  |        | 35,673,327                | 70,842,649      | 0               | 70,842,649 |
| <b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>                |        | 50.36%                    | 100.00%         |                 |            |
| <b>50% of Current Expense of Education</b>                                   |        |                           | 35,421,324      |                 |            |
| <b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b> |        |                           |                 |                 |            |
| <b>Amount Required to be Expended for Salaries of Classroom Instructors</b>  |        | 35,673,327                | 70,842,649      | 0               | 70,842,649 |
| <b>Reconciliation to Unrestricted General Fund Expenditures</b>              |        |                           |                 |                 |            |
| <b>Total Expenditures Prior to Exclusions</b>                                |        | 35,673,327                | 74,224,582      | 0               | 74,224,582 |
| <b>Capital Expenditures</b>  | 6000   | 8,405                     | 192,964         | 314,615         | 507,579    |
| <b>Equipment Replacement (Back out)</b>                                      | 6420   |                           | 0               | 0               | 0          |
| <b>Total Unrestricted General Fund Expenditures</b>                          |        | 35,681,732                | 74,417,546      | 314,615         | 74,732,161 |

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

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

For Year Ended June 30, 2022

District ID: 930

Name: DESERT

| Description                              | CA<br>(Object) | 11                           | 12                         | 10                       |
|--|----------------|------------------------------|----------------------------|--------------------------|
|  |                | General Fund<br>Unrestricted | General Fund<br>Restricted | General Fund<br>COMBINED |
| <b>ASSETS</b>                            |                |                              |                            |                          |
| Cash, Investments, and Receivables       | 9100           |                              |                            |                          |
| Cash:                                    |                |                              |                            |                          |
| Awaiting Deposit and in Banks            | 9111           | 137,632                      | 233,010                    | 370,642                  |
| In County Treasury                       | 9112           | 45,047,611                   | 7,762,720                  | 52,810,331               |
| Cash With Fiscal Agents                  | 9113           |                              |                            | 0                        |
| Revolving Cash Accounts                  | 9114           | 15,000                       |                            | 15,000                   |
| Investments (at cost)                    | 9120           |                              |                            | 0                        |
| Accounts Receivable                      | 9130           | 4,207,337                    | 6,319,824                  | 10,527,161               |
| Due from Other Funds                     | 9140           | 8,407                        |                            | 8,407                    |
| Inventories, Stores, and Prepaid Items   | 9200           |                              |                            |                          |
| Inventories and Stores                   | 9210           |                              |                            | 0                        |
| Prepaid Items                            | 9220           | 130,359                      |                            | 130,359                  |
| <b>TOTAL ASSETS</b>                      |                | <b>49,546,346</b>            | <b>14,315,554</b>          | <b>63,861,900</b>        |
| <b>LIABILITIES</b>                       |                |                              |                            |                          |
| Current Liabilities and Deferred Revenue | 9500           |                              |                            |                          |
| Accounts Payable                         | 9510           | 19,067,473                   | 2,378,526                  | 21,445,999               |
| Accrued Salaries and Wages Payable       | 9520           |                              |                            | 0                        |
| Compensated Absences Payable Current     | 9530           |                              |                            | 0                        |
| Due to Other Funds                       | 9540           | 2,503,017                    | 31,370                     | 2,534,387                |
| Temporary Loans                          | 9550           |                              |                            | 0                        |
| Current Portion of Long-Term Debt        | 9560           |                              |                            | 0                        |
| Deferred Revenues                        | 9570           | 780,801                      | 7,715,059                  | 8,495,860                |
| <b>TOTAL LIABILITIES</b>                 |                | <b>22,351,291</b>            | <b>10,124,955</b>          | <b>32,476,246</b>        |

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 930

Name: DESERT

| Description                                     | CA<br>(Object) | 11                           | 12                         | 10                       |
|---|----------------|------------------------------|----------------------------|--------------------------|
|   |                | General Fund<br>Unrestricted | General Fund<br>Restricted | General Fund<br>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           | 5,545,563                    | 4,190,599                  | 9,736,162                |
| Total Designated Fund Balance                   |                | 5,545,563                    | 4,190,599                  | 9,736,162                |
| Uncommitted Fund Balance                        | 9790           | 21,649,492                   |                            | 21,649,492               |
| <b>TOTAL FUND EQUITY</b>                        |                | 27,195,055                   | 4,190,599                  | 31,385,654               |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 49,546,346                   | 14,315,554                 | 63,861,900               |

**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, 2022

District ID: 930

Name: DESERT

| Description                              | CA<br>(Object) | 21<br>Bond Interest<br>and<br>Redemption Fund | 22<br>Revenue Bond<br>Interest and<br>Redemption Fund | 29<br>Other Debt<br>Service Fund |
|--|----------------|---|---|----------------------------------|
| <b>ASSETS</b>                            |                |   |   |                                  |
| Cash, Investments, and Receivables       | 9100           |   |   |                                  |
| Cash:                                    |                |   |   |                                  |
| Awaiting Deposit and in Banks            | 9111           |   |   |                                  |
| In County Treasury                       | 9112           | 73,745,058                                    |   |                                  |
| Cash With Fiscal Agents                  | 9113           |   |   |                                  |
| Investments (at cost)                    | 9120           |   |   |                                  |
| Accounts Receivable                      | 9130           |   |   |                                  |
| Due from Other Funds                     | 9140           |   |   |                                  |
| <b>TOTAL ASSETS</b>                      |                | 73,745,058                                    | 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, 2022

District ID: 930

Name: DESERT

| Description                                     | CA<br>(Object) | 21<br>Bond Interest<br>and<br>Redemption Fund | 22<br>Revenue Bond<br>Interest and<br>Redemption Fund | 29<br>Other Debt<br>Service Fund |
|---|----------------|---|---|----------------------------------|
| <b>FUND BALANCE (NON-GASB 54)</b>               |                |   |   |                                  |
| Fund Balance Reserved                           | 9710           |   |   |                                  |
| NonCash Assets                                  | 9711           |   |   |                                  |
| Amounts Restricted by Law for Specific Purposes | 9712           | 73,745,058                                    |   |                                  |
| 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>73,745,058</b>                             | <b>0</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           |   |   |                                  |
| <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>73,745,058</b>                             | <b>0</b>  | <b>0</b>                         |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | <b>73,745,058</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, 2022

District ID: 930

Name: DESERT

| Description                              | CA<br>(Object) | 31<br>Bookstore Fund | 32<br>Cafeteria Fund | 33<br>Child<br>Development<br>Fund | 34<br>Farm Operation<br>Fund | 35<br>Revenue Bond<br>Project Fund | 39<br>Other Special<br>Revenue Fund |
|--|----------------|----------------------|----------------------|------------------------------------|------------------------------|------------------------------------|-------------------------------------|
| <b>ASSETS</b>                            |                |                      |                      |                                    |                              |                                    |                                     |
| Cash, Investments, and Receivables       | 9100           |                      |                      |                                    |                              |                                    |                                     |
| Cash:                                    |                |                      |                      |                                    |                              |                                    |                                     |
| Awaiting Deposit and in Banks            | 9111           |                      |                      | 6,316                              |                              |                                    |                                     |
| In County Treasury                       | 9112           |                      |                      | 818,669                            |                              |                                    |                                     |
| Cash With Fiscal Agents                  | 9113           |                      |                      |                                    |                              |                                    |                                     |
| Revolving Cash Accounts                  | 9114           |                      |                      |                                    |                              |                                    |                                     |
| Investments (at cost)                    | 9120           |                      |                      |                                    |                              |                                    |                                     |
| Accounts Receivable                      | 9130           |                      |                      | 143,424                            |                              |                                    |                                     |
| Due from Other Funds                     | 9140           |                      |                      | 9,508                              |                              |                                    |                                     |
| Inventories, Stores, and Prepaid Items   | 9200           |                      |                      |                                    |                              |                                    |                                     |
| Inventories and Stores                   | 9210           |                      |                      |                                    |                              |                                    |                                     |
| Prepaid Items                            | 9220           |                      |                      |                                    |                              |                                    |                                     |
| <b>TOTAL ASSETS</b>                      |                | 0                    | 0                    | 977,917                            | 0                            | 0                                  | 0                                   |
| <b>LIABILITIES</b>                       |                |                      |                      |                                    |                              |                                    |                                     |
| Current Liabilities and Deferred Revenue | 9500           |                      |                      |                                    |                              |                                    |                                     |
| Accounts Payable                         | 9510           |                      |                      | 33,667                             |                              |                                    |                                     |
| Accrued Salaries and Wages Payable       | 9520           |                      |                      |                                    |                              |                                    |                                     |
| Compensated Absences Payable Current     | 9530           |                      |                      |                                    |                              |                                    |                                     |
| Due to Other Funds                       | 9540           |                      |                      | 133                                |                              |                                    |                                     |
| Temporary Loans                          | 9550           |                      |                      |                                    |                              |                                    |                                     |
| Current Portion of Long-Term Debt        | 9560           |                      |                      |                                    |                              |                                    |                                     |
| Deferred Revenues                        | 9570           |                      |                      |                                    |                              |                                    |                                     |
| <b>TOTAL LIABILITIES</b>                 |                | 0                    | 0                    | 33,800                             | 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, 2022

District ID: 930

Name: DESERT

| Description                                     | CA<br>(Object) | 31<br>Bookstore Fund | 32<br>Cafeteria Fund | 33<br>Child<br>Development<br>Fund | 34<br>Farm Operation<br>Fund | 35<br>Revenue Bond<br>Project Fund | 39<br>Other Special<br>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                    | 944,117                            | 0                            | 0                                  | 0                                   |
| <b>Total Designated Fund Balance</b>            |                | <b>0</b>             | <b>0</b>             | <b>944,117</b>                     | <b>0</b>                     | <b>0</b>                           | <b>0</b>                            |
| Uncommitted Fund Balance                        | 9790           | 0                    | 0                    | 0                                  | 0                            | 0                                  | 0                                   |
| <b>TOTAL FUND EQUITY</b>                        |                | <b>0</b>             | <b>0</b>             | <b>944,117</b>                     | <b>0</b>                     | <b>0</b>                           | <b>0</b>                            |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | <b>0</b>             | <b>0</b>             | <b>977,917</b>                     | <b>0</b>                     | <b>0</b>                           | <b>0</b>                            |

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 930

Name: DESERT

| Description                              | CA<br>(Object) | 41                              | 42                                | 43                              |
|--|----------------|---------------------------------|-----------------------------------|---------------------------------|
|  |                | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction Fund | General Obligation<br>Bond Fund |
| <b>ASSETS</b>                            |                |                                 |                                   |                                 |
| Cash, Investments, and Receivables       | 9100           |                                 |                                   |                                 |
| Cash:                                    |                |                                 |                                   |                                 |
| Awaiting Deposit and in Banks            | 9111           |                                 |                                   |                                 |
| In County Treasury                       | 9112           | 52,858,644                      |                                   | 144,743,265                     |
| Cash With Fiscal Agents                  | 9113           |                                 |                                   |                                 |
| Revolving Cash Accounts                  | 9114           |                                 |                                   |                                 |
| Investments (at cost)                    | 9120           |                                 |                                   | 33,016,240                      |
| Accounts Receivable                      | 9130           | 513,596                         |                                   | 291,717                         |
| Due from Other Funds                     | 9140           | 1,471                           |                                   |                                 |
| Inventories, Stores, and Prepaid Items   | 9200           |                                 |                                   |                                 |
| Inventories and Stores                   | 9210           |                                 |                                   |                                 |
| Prepaid Items                            | 9220           |                                 |                                   |                                 |
| <b>TOTAL ASSETS</b>                      |                | 53,373,711                      | 0                                 | 178,051,222                     |
| <b>LIABILITIES</b>                       |                |                                 |                                   |                                 |
| Current Liabilities and Deferred Revenue | 9500           |                                 |                                   |                                 |
| Accounts Payable                         | 9510           | 404,936                         |                                   | 1,772,304                       |
| Accrued Salaries and Wages Payable       | 9520           |                                 |                                   |                                 |
| Compensated Absences Payable Current     | 9530           |                                 |                                   |                                 |
| Due to Other Funds                       | 9540           | 873                             |                                   |                                 |
| Temporary Loans                          | 9550           |                                 |                                   |                                 |
| Current Portion of Long-Term Debt        | 9560           |                                 |                                   |                                 |
| Deferred Revenues                        | 9570           |                                 |                                   |                                 |
| <b>TOTAL LIABILITIES</b>                 |                | 405,809                         | 0                                 | 1,772,304                       |

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, 2022

District ID: 930

Name: DESERT

| Description                                     | CA<br>(Object) | 41                              | 42                                | 43                              |
|---|----------------|---------------------------------|-----------------------------------|---------------------------------|
|   |                | Capital Outlay<br>Projects Fund | Revenue Bond<br>Construction Fund | General Obligation<br>Bond Fund |
| <b>FUND BALANCE (NON-GASB 54)</b>               |                |                                 |                                   |                                 |
| Fund Balance Reserved                           | 9710           |                                 |                                   |                                 |
| NonCash Assets                                  | 9711           |                                 |                                   |                                 |
| Amounts Restricted by Law for Specific Purposes | 9712           | 52,967,902                      |                                   | 176,278,918                     |
| 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>52,967,902</b>               | <b>0</b>                          | <b>176,278,918</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           |                                 |                                   |                                 |
| Total Designated Fund Balance                   |                | 0                               | 0                                 | 0                               |
| Uncommitted Fund Balance                        | 9790           |                                 |                                   |                                 |
| <b>TOTAL FUND EQUITY</b>                        |                | <b>52,967,902</b>               | <b>0</b>                          | <b>176,278,918</b>              |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | <b>53,373,711</b>               | <b>0</b>                          | <b>178,051,222</b>              |

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
 52 Cafeteria Fund

53 Farm Operations Fund  
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 930

Name: DESERT

| Description                                | CA<br>(Object) | 51                | 52                | 53                         | 59                          |
|--|----------------|-------------------|-------------------|----------------------------|-----------------------------|
|  |                | Bookstore<br>Fund | Cafeteria<br>Fund | Farm<br>Operations<br>Fund | Other<br>Enterprise<br>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:

51 Bookstore Fund  
 52 Cafeteria Fund

53 Farm Operations Fund  
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 930

Name: DESERT

| Description   | CA<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>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           |                         |                         |                                  |                                   |
| <b>Total Current Liabilities and Deferred Revenue</b> |                | 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                                 |
| <b>TOTAL LIABILITIES</b>                              | 968            | 0                       | 0                       | 0                                | 0                                 |

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
 52 Cafeteria Fund

53 Farm Operations Fund  
 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 930

Name: DESERT

| Description                                     | CA<br>(Object) | 51<br>Bookstore<br>Fund | 52<br>Cafeteria<br>Fund | 53<br>Farm<br>Operations<br>Fund | 59<br>Other<br>Enterprise<br>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           |                         |                         |                                  |                                   |
| <b>Total Reserved Fund Balance</b>              |                | 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           |                         |                         |                                  |                                   |
| <b>Total Designated Fund Balance</b>            |                | 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, 2022

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     |                     | 1,307                       |
| In County Treasury                         | 9112     | 369,010             | 15,726,220                  |
| Cash With Fiscal Agents                    | 9113     |                     |                             |
| Revolving Cash Accounts                    | 9114     |                     |                             |
| Investments (at cost)                      | 9120     |                     |                             |
| Accounts Receivable                        | 9130     | 21,001              | 39,016                      |
| Due from Other Funds                       | 9140     |                     | 2,503,337                   |
| 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>                        |          | 390,011             | 18,269,880                  |



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, 2022

District ID: 930

Name: DESERT

| Description                                    | CA<br>(Object) | 61                  | 69                          |
|--|----------------|---------------------|-----------------------------|
|  |                | Self-Insurance Fund | Other Internal Service Fund |
| <b>LIABILITIES</b>                             |                |                     |                             |
| Current Liabilities and Deferred Revenue       | 9500           |                     |                             |
| Accounts Payable                               | 9510           | 30                  |                             |
| 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 |                | 30                  | 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                           |
| <b>TOTAL LIABILITIES</b>                       | <b>968</b>     | <b>30</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, 2022

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        | 389,981             |                             |
| Unassigned                                      | 9790        |                     |                             |
| <b>Total Reserved Fund Balance</b>              |             | <b>389,981</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        |                     | 18,269,880                  |
| <b>Total Designated Fund Balance</b>            |             | <b>0</b>            | <b>18,269,880</b>           |
| 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>389,981</b>      | <b>18,269,880</b>           |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |             | <b>390,011</b>      | <b>18,269,880</b>           |

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 930

Name: DESERT

| Description                                | CA<br>(Object) | 71<br>Associated<br>Students<br>Trust Fund | 72<br>Student<br>Representation<br>Fee Trust Fund | 73<br>Student Body<br>Center Fee<br>Trust Fund | 74<br>Student<br>Financial Aid<br>Trust Fund | 75<br>Scholarship<br>and Loan<br>Trust Fund | 76<br>Investment<br>Trust Fund | 77<br>Deferred<br>Compensation<br>Trust Fund | 79<br>Other<br>Trust Fund |
|--|----------------|--|---|--|--|---|--------------------------------|--|---------------------------|
| <b>ASSETS</b>                              |                |  |   |  |  |   |                                |  |                           |
| Cash, Investments, and Receivables         | 9100           |  |   |  |  |   |                                |  |                           |
| Cash:                                      |                |  |   |  |  |   |                                |  |                           |
| Awaiting Deposit and in Banks              | 9111           | 173,479                                    |   |  | 1,532,275                                    |   |                                |  |                           |
| In County Treasury                         | 9112           |  | 125,481   | 50,996   |  |   |                                |  | 367                       |
| Cash With Fiscal Agents                    | 9113           |  |   |  |  |   |                                |  | 3,000,000                 |
| Revolving Cash Accounts                    | 9114           |  |   |  |  |   |                                |  |                           |
| Investments (at cost)                      | 9120           | 60,934                                     |   |  |  |   |                                |  | 1,912,328                 |
| Accounts Receivable                        | 9130           | 7,062                                      | 142   | 22   |  |   |                                |  |                           |
| Due from Other Funds                       | 9140           |  | (5,365)   | 20,078   |  |   |                                |  |                           |
| 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>                        |                | 241,475                                    | 120,258   | 71,096   | 1,532,275                                    | 0   | 0                              | 0  | 4,912,695                 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 930

Name: DESERT

| Description   | CA<br>(Object) | 71                                   | 72  | 73                                       | 74                                     | 75                                    | 76                       | 77                                     | 79                  |
|---|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
|   |                | Associated<br>Students<br>Trust Fund | Student<br>Representation<br>Fee Trust Fund | Student Body<br>Center Fee<br>Trust Fund | Student<br>Financial Aid<br>Trust Fund | Scholarship<br>and Loan<br>Trust Fund | Investment<br>Trust Fund | Deferred<br>Compensation<br>Trust Fund | Other<br>Trust Fund |
| <b>LIABILITIES</b>                                    |                |                                      |   |  |  |                                       |                          |  |                     |
| Current Liabilities and Deferred Revenue              | 9500           |                                      |   |  |  |                                       |                          |  |                     |
| Accounts Payable                                      | 9510           | 6,905                                | 32,582                                      | 152                                      |  |                                       |                          |  |                     |
| Accrued Salaries and Wages Payable                    | 9520           |                                      |   |  |  |                                       |                          |  |                     |
| Compensated Absences Payable Current                  | 9530           |                                      |   |  |  |                                       |                          |  |                     |
| Due to Other Funds                                    | 9540           |                                      |   | 2,044                                    |  |                                       |                          |  |                     |
| Temporary Loans                                       | 9550           |                                      |   |  |  |                                       |                          |  |                     |
| Current Portion of Long-Term Debt                     | 9560           |                                      |   |  |  |                                       |                          |  |                     |
| Deferred Revenues                                     | 9570           |                                      |   |  |  |                                       |                          |  |                     |
| <b>Total Current Liabilities and Deferred Revenue</b> |                | <b>6,905</b>                         | <b>32,582</b>                               | <b>2,196</b>                             | <b>0</b>                               | <b>0</b>                              | <b>0</b>                 | <b>0</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>0</b>                                 | <b>0</b>                               | <b>0</b>                              | <b>0</b>                 | <b>0</b>                               | <b>0</b>            |
| <b>TOTAL LIABILITIES</b>                              | <b>968</b>     | <b>6,905</b>                         | <b>32,582</b>                               | <b>2,196</b>                             | <b>0</b>                               | <b>0</b>                              | <b>0</b>                 | <b>0</b>                               | <b>0</b>            |

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 930

Name: DESERT

| Description                                     | CA<br>(Object) | 71                                   | 72  | 73                                       | 74                                     | 75                                    | 76                       | 77                                     | 79                  |
|---|----------------|--------------------------------------|---|--|--|---------------------------------------|--------------------------|--|---------------------|
|   |                | Associated<br>Students<br>Trust Fund | Student<br>Representation<br>Fee Trust Fund | Student Body<br>Center Fee<br>Trust Fund | Student<br>Financial Aid<br>Trust Fund | Scholarship<br>and Loan<br>Trust Fund | Investment<br>Trust Fund | Deferred<br>Compensation<br>Trust Fund | Other<br>Trust Fund |
| <b>FUND EQUITY</b>                              |                |                                      |   |  |  |                                       |                          |  |                     |
| Fund Balance Reserved                           | 9710           |                                      |   |  |  |                                       |                          |  |                     |
| NonCash Assets                                  | 9711           |                                      |   |  |  |                                       |                          |  |                     |
| Amounts Restricted by Law for Specific Purposes | 9712           |                                      |   |  | 1,532,275                              |                                       |                          |  |                     |
| 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  | 1,532,275                              | 0                                     | 0                        | 0                                      | 0                   |
| <b>Fund Balance (GASB 54)</b>                   | 9750           |                                      |   |  |  |                                       |                          |  |                     |
| Nondspendable Fund Balance                      | 9751           |                                      |   |  |  |                                       |                          |  |                     |
| Restricted Fund Balance                         | 9752           |                                      |   |  |  |                                       |                          |  | 4,912,695           |
| Committed Fund Balance                          | 9753           |                                      |   |  |  |                                       |                          |  |                     |
| Assigned Fund Balance                           | 9754           | 234,570                              | 87,676                                      | 68,900                                   |  |                                       |                          |  |                     |
| Total Designated Fund Balance                   |                | 234,570                              | 87,676                                      | 68,900                                   | 0                                      | 0                                     | 0                        | 0                                      | 4,912,695           |
| 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>                        |                | 234,570                              | 87,676                                      | 68,900                                   | 1,532,275                              | 0                                     | 0                        | 0                                      | 4,912,695           |
| <b>TOTAL LIABILITIES AND FUND EQUITY</b>        |                | 241,475                              | 120,258                                     | 71,096                                   | 1,532,275                              | 0                                     | 0                        | 0                                      | 4,912,695           |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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        |                     | 76,014            | 76,014              |
| Student Financial Aid   | 8150        |                     |                   | 0                   |
| Veterans Education  | 8160        |                     |                   | 0                   |
| Vocational and Technical Education Act (VATEA)                    | 8170        |                     | 424,783           | 424,783             |
| Other Federal Revenues  | 8190        |                     | 9,453,844         | 9,453,844           |
| <b>Total Federal Revenues</b>                                     | 8100        | 0                   | 9,954,641         | 9,954,641           |
| <b>State Revenues</b>   | 8600        |                     |                   |                     |
| General Apportionments  | 8610        |                     |                   | 0                   |
| Apprenticeship Apportionment                                      | 8611        | 338,649             |                   | 338,649             |
| State General Apportionment                                       | 8612        | 4,722,980           |                   | 4,722,980           |
| Other General Apportionment                                       | 8613        | 1,961,667           |                   | 1,961,667           |
| General Categorical Programs                                      | 8620        |                     |                   |                     |
| Child Development   | 8621        |                     | 1,034,092         | 1,034,092           |
| Extended Opportunity Programs and Services(EOPS)                  | 8622        |                     | 870,813           | 870,813             |
| Disabled Students Programs and Services(DSPS)                     | 8623        |                     |                   | 0                   |
| Temporary Assistance for Needy Families (TANF)                    | 8624        |                     |                   | 0                   |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625        |                     |                   | 0                   |
| Telecommunications and Technology Infrastructure Program (TTIP)   | 8626        |                     | 494,779           | 494,779             |
| Other General Categorical Programs                                | 8627        |                     | 10,112,958        | 10,112,958          |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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        | 20,565,966          |                   | 20,565,966          |
| <b>Reimbursable Categorical Programs</b> | 8650        |                     |                   |                     |
| Instructional Improvement Grant          | 8651        |                     | 1,320,451         | 1,320,451           |
| Other Reimbursable Categorical Programs  | 8652        |                     | 4,363,702         | 4,363,702           |
| <b>State Tax Subventions</b>             | 8670        |                     |                   |                     |
| Homeowners' Property Tax Relief          | 8671        | 297,135             |                   | 297,135             |
| Timber Yield Tax                         | 8672        |                     |                   | 0                   |
| Other State Tax Subventions              | 8673        |                     |                   | 0                   |
| <b>State Non-Tax Revenues</b>            | 8680        |                     |                   |                     |
| State Lottery Proceeds                   | 8681        | 2,022,187           | 936,647           | 2,958,834           |
| State Mandated Costs                     | 8685        | 317,372             |                   | 317,372             |
| Other State Non-Tax Revenues             | 8686        |                     |                   | 0                   |
| Other State Revenues                     | 8690        | 2,916,417           | 577,743           | 3,494,160           |
| <b>Total State Revenues</b>              | 8600        | 33,142,373          | 19,711,185        | 52,853,558          |

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

**Details of General Fund Revenue**

For Actual Year: 2021-2022

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        | 33,208,415          |                   | 33,208,415          |
| Tax Allocation, Supplemental Roll                          | 8812        | 800,166             |                   | 800,166             |
| Tax Allocation, Unsecured Roll                             | 8813        | 1,590,166           |                   | 1,590,166           |
| Prior Years Taxes  | 8816        | 447,252             |                   | 447,252             |
| Education Revenues Augmentation Fund (ERAF)                | 8817        | (2,995,071)         |                   | (2,995,071)         |
| Redevelopment Agency Funds - Pass Through                  | 8818        | 683,672             |                   | 683,672             |
| Redevelopment Agency Funds - Residual                      | 8819        | 14,012,351          |                   | 14,012,351          |
| Redevelopment Agency Funds - Asset Liquidation             | 8819.1      | 267,202             |                   | 267,202             |
| Contributions, Gifts, Grants, and Endowments               | 8820        |                     |                   | 0                   |
| Contract Services  | 8830        |                     |                   |                     |
| Contract Instructional Services                            | 8831        |                     | 10,000            | 10,000              |
| Other Contract Services                                    | 8832        |                     | 95,535            | 95,535              |
| Sales and Commissions                                      | 8840        |                     |                   | 0                   |
| Rentals and Leases   | 8850        | 96,998              |                   | 96,998              |
| Interest and Investment Income                             | 8860        | (721,051)           | (142,242)         | (863,293)           |
| Student Fees and Charges                                   | 8870        |                     |                   |                     |
| Community Services Classes                                 | 8872        |                     | 1,337,157         | 1,337,157           |
| Dormitory  | 8873        |                     |                   | 0                   |
| Enrollment   | 8874        | 2,361,612           |                   | 2,361,612           |
| Enrollment Contra Revenue for Uncollectible Receivables    | 8874.1      |                     |                   | 0                   |
| Enrollment Contra Revenue for HEERF Lost Revenue           | 8874.3      |                     |                   | 0                   |
| Enrollment Contra Revenue for AB19 College Promise Waivers | 8874.5      |                     |                   | 0                   |
| Field Trips and Use of Nondistrict Facilities              | 8875        |                     |                   | 0                   |
| Health Services  | 8876        |                     | 553,219           | 553,219             |
| Instructional Materials Fees and Sales of Materials        | 8877        | 25,517              |                   | 25,517              |
| Insurance  | 8878        | 4,330               |                   | 4,330               |
| Student Records  | 8879        | 57,979              |                   | 57,979              |
| Nonresident Tuition  | 8880        | 1,361,179           |                   | 1,361,179           |
| Parking Services and Public Transportation                 | 8881        |                     | 4                 | 4                   |
| Other Student Fees and Charges                             | 8885        | (165,417)           | 2,232             | (163,185)           |
| Other Local Revenues                                       | 8890        | 521,126             | 234,968           | 756,094             |
| <b>Total Local Revenues</b>                                | 8800        | 51,556,426          | 2,090,873         | 53,647,299          |
| <b>Total Revenues</b>                                      |             | 84,698,799          | 31,756,699        | 116,455,498         |



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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#        | 33,427              | 1,275,810         | 1,309,237           |
| <b>Total Other Financing Sources</b>              | 8900        | 33,427              | 1,275,810         | 1,309,237           |
| <b>Total Revenues and Other Financing Sources</b> |             | 84,732,226          | 33,032,509        | 117,764,735         |

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

**Expend by Instructional Activity**  
**S10 General Fund - Combined**  
(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

| Activity Classification                        | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total              |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|--------------------|
|  |               | Instructional         | Non Instructional |                                     |                          |                       |                    |
| Agriculture and Natual Resources               | 0100          | 955,113               | 66,397            | 77,639                              | 21,641                   |                       | 1,120,790          |
| Architecture and Environmental Design          | 0200          | 344,357               | 14,552            | 835                                 |                          |                       | 359,744            |
| Environmental Sciences and Technologies        | 0300          |                       |                   |                                     |                          |                       | 0                  |
| Biological Sciences                            | 0400          | 1,599,491             | 44,441            | 47,206                              | 38,606                   |                       | 1,729,744          |
| Business and Management                        | 0500          | 964,486               | 88,858            | 37,102                              | 66,913                   |                       | 1,157,359          |
| Communications                                 | 0600          | 905,463               | 33,410            | 95,024                              | 35,291                   |                       | 1,069,188          |
| Computer and Information Science               | 0700          | 1,204,479             | 93,999            | 6,597                               | 13,243                   |                       | 1,318,318          |
| Education                                      | 0800          | 3,648,326             | 220,594           | 29,428                              | 83,164                   |                       | 3,981,512          |
| Engineering and Related Industrial Technology  | 0900          | 1,589,016             | 308,014           | 528,713                             | 280,211                  |                       | 2,705,954          |
| Fine and Applied Arts                          | 1000          | 1,838,733             | 127,291           | 74,012                              | 41,721                   |                       | 2,081,757          |
| Foreign language                               | 1100          | 455,513               | 4,285             | 214                                 |                          |                       | 460,012            |
| Health   | 1200          | 3,594,899             | 325,886           | 796,139                             | 72,899                   |                       | 4,789,823          |
| Consumer Education And Home Economics          | 1300          | 1,331,118             | 234,077           | 234,371                             | 50,635                   |                       | 1,850,201          |
| Law  | 1400          |                       |                   |                                     |                          |                       | 0                  |
| Humanities(Letters)                            | 1500          | 3,985,662             | 188,205           | 3,699                               |                          |                       | 4,177,566          |
| Library Science                                | 1600          |                       |                   |                                     |                          |                       | 0                  |
| Mathematics                                    | 1700          | 2,748,408             | 215,913           | 1,509                               |                          |                       | 2,965,830          |
| Military Studies                               | 1800          |                       |                   |                                     |                          |                       | 0                  |
| Physical Sciences                              | 1900          | 2,106,638             | 325,587           | 55,369                              | 10,674                   |                       | 2,498,268          |
| Psychology                                     | 2000          | 680,751               | 38,620            | 81                                  |                          |                       | 719,452            |
| Public Affairs and Services                    | 2100          | 1,267,758             | 586,567           | 160,604                             | 155,054                  |                       | 2,169,983          |
| Social Sciences                                | 2200          | 3,061,363             | 200,663           | 89,521                              |                          |                       | 3,351,547          |
| Commercial Services                            | 3000          |                       |                   |                                     |                          |                       | 0                  |
| Interdisciplinary Studies                      | 4900          | 2,967,781             | 1,124,185         | 349,934                             | 28,515                   |                       | 4,470,415          |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900          | 585,556               |                   |                                     |                          |                       | 585,556            |
| <b>Sub-Total Instructional Activites</b>       |               | <b>35,834,911</b>     | <b>4,241,544</b>  | <b>2,587,997</b>                    | <b>898,567</b>           |                       | <b>43,563,019</b>  |
| <b>Total Expenditures for GF Activities*</b>   |               | <b>36,130,680</b>     | <b>47,310,981</b> | <b>16,377,754</b>                   | <b>2,940,133</b>         | <b>11,059,469</b>     | <b>113,819,017</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: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

| Activity Classification                            | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|  |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| Instructional Administration and Governance        | 6000          |                       |                   |                                     |                          |                       |           |
| Academic Administration                            | 6010          | 100                   | 7,597,075         | 609,340                             | 202,809                  |                       | 8,409,324 |
| Course and Curriculum Development                  | 6020          |                       | 96,410            |                                     |                          |                       | 96,410    |
| Academic / Faculty Senate                          | 6030          | 96                    | 186,084           | 11,827                              |                          |                       | 198,007   |
| Other Instructional Administration & Governance    | 6090          |                       | 48,482            | 59,056                              | 2,052                    |                       | 109,590   |
| <b>Total Instructional Admin. &amp; Governance</b> |               | 196                   | 7,928,051         | 680,223                             | 204,861                  | 0                     | 8,813,331 |
| Instructional Support Services                     | 6100          |                       |                   |                                     |                          |                       |           |
| Learning Center                                    | 6110          | 247,477               | 1,172,497         | 37,245                              | 8,405                    |                       | 1,465,624 |
| Library  | 6120          |                       | 1,586,242         | 363,744                             | 124,870                  |                       | 2,074,856 |
| Media  | 6130          |                       |                   |                                     |                          |                       | 0         |
| Museums and Galleries                              | 6140          |                       |                   |                                     |                          |                       | 0         |
| Academic Information Systems and Technology        | 6150          |                       |                   |                                     |                          |                       | 0         |
| Other Instructional Support Services               | 6190          |                       |                   | 1,249                               |                          |                       | 1,249     |
| <b>Total Instructional Support Services</b>        |               | 247,477               | 2,758,739         | 402,238                             | 133,275                  | 0                     | 3,541,729 |
| Admissions and Records                             | 6200          |                       | 1,398,133         | 119,857                             | 5,074                    |                       | 1,523,064 |
| Student Counseling and Guidance                    | 6300          |                       |                   |                                     |                          |                       |           |
| Counseling and Guidance                            | 6310          |                       | 6,100,624         | 258,826                             | 50,678                   |                       | 6,410,128 |
| Matriculation and Student Assessment               | 6320          |                       |                   |                                     |                          |                       | 0         |
| Transfer Programs                                  | 6330          |                       | 223,807           | 5,996                               |                          |                       | 229,803   |
| Career Guidance                                    | 6340          |                       | 220,331           | 5,853                               |                          |                       | 226,184   |
| Other Student Counseling and Guidance              | 6390          |                       |                   | 11,232                              |                          |                       | 11,232    |
| <b>Total Student Counseling and Guidance</b>       |               | 0                     | 6,544,762         | 281,907                             | 50,678                   | 0                     | 6,877,347 |

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
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**Expend by Non-Instructional Activity**  
**S10 General Fund - Combined**  
 (Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

| Activity Classification                           | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total     |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-----------|
|   |               | Instructional         | Non Instructional |                                     |                          |                       |           |
| Other Student Services                            | 6400          |                       |                   |                                     |                          |                       |           |
| Cal Work Opportunity and Responsibility to Kids * | 6410          |                       | 5,907             | 4,335                               |                          |                       | 10,242    |
| Disabled Student Programs and Services (DSPS)     | 6420          |                       | 1,632,779         | 33,445                              | 1,400                    |                       | 1,667,624 |
| Extended Opportunity Programs and Services (EOPS) | 6430          |                       | 760,209           | 18,700                              |                          |                       | 778,909   |
| Health Services                                   | 6440          |                       | 439,433           | 115,067                             | 4,010                    |                       | 558,510   |
| Student Personnel Administration                  | 6450          |                       |                   | 41,654                              |                          |                       | 41,654    |
| Financial Aid Administration                      | 6460          |                       | 1,511,749         | 103,915                             | 2,052                    |                       | 1,617,716 |
| Job Placement Services                            | 6470          |                       |                   | 10                                  |                          |                       | 10        |
| Veterans Services                                 | 6480          |                       | 169,497           | 4,626                               |                          |                       | 174,123   |
| Miscellaneous Student Services                    | 6490          |                       | 1,588             | 183,150                             |                          |                       | 184,738   |
| <b>Total Other Student Services</b>               |               | 0                     | 4,521,162         | 504,902                             | 7,462                    | 0                     | 5,033,526 |
| Operation and maintenance of Plant                | 6500          |                       |                   |                                     |                          |                       |           |
| Building Maintenance and Repairs                  | 6510          |                       | 1,410,030         | 1,190,940                           | 105,769                  |                       | 2,706,739 |
| Custodial Services                                | 6530          |                       | 2,206,166         | 168,283                             |                          |                       | 2,374,449 |
| Grounds Maintenance and Repairs                   | 6550          |                       | 764,354           | 39,807                              |                          |                       | 804,161   |
| Utilities   | 6570          |                       |                   | 1,997,199                           |                          |                       | 1,997,199 |
| Other Operations and Maintenance of Plant         | 6590          |                       |                   |                                     |                          |                       | 0         |
| <b>Total Operation and Maintenance of Plant</b>   | 6500          | 0                     | 4,380,550         | 3,396,229                           | 105,769                  | 0                     | 7,882,548 |
| <b>Planning, Policymaking and Coordinations</b>   | 6600          |                       | 1,047,967         | 492,647                             | 4,574                    |                       | 1,545,188 |

\* 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: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

| Activity Classification                             | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total             |
|---|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-------------------|
|   |               | Instructional         | Non Instructional |                                     |                          |                       |                   |
| General Institutional Support Services              | 6700          |                       |                   |                                     |                          |                       |                   |
| Community Relations                                 | 6710          | 22,547                | 215,070           | 73,328                              |                          |                       | 310,945           |
| Fiscal Operations                                   | 6720          |                       | 2,203,261         | 530,771                             | 6,349                    |                       | 2,740,381         |
| Human Resources Management                          | 6730          |                       | 2,011,729         | 1,516,168                           | 4,796                    |                       | 3,532,693         |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740          |                       | 611,837           |                                     |                          |                       | 611,837           |
| Staff Development                                   | 6750          |                       | 276,877           | 350,057                             | 1,418                    |                       | 628,352           |
| Staff Diversity                                     | 6760          |                       | 8,823             | 34,258                              |                          |                       | 43,081            |
| Logistical Services                                 | 6770          |                       | 2,132,990         | 168,206                             | 1,656                    |                       | 2,302,852         |
| Management Information Systems                      | 6780          |                       | 3,387,149         | 2,925,184                           | 336,347                  |                       | 6,648,680         |
| Other General Institutional Support Services        | 6790          |                       | 7,996             |                                     |                          |                       | 7,996             |
| <b>Total General Institutional Support Services</b> | <b>6700</b>   | <b>22,547</b>         | <b>10,855,732</b> | <b>5,597,972</b>                    | <b>350,566</b>           | <b>0</b>              | <b>16,826,817</b> |
| Community Services & Economic Development           | 6800          |                       |                   |                                     |                          |                       |                   |
| Community Recreation                                | 6810          |                       |                   |                                     |                          |                       | 0                 |
| Community Service Classes                           | 6820          | 10,509                | 1,440,788         | 1,380,501                           | 1,050,691                |                       | 3,882,489         |
| Community Use of Facilities                         | 6830          |                       |                   |                                     |                          |                       | 0                 |
| Economic Development                                | 6840          |                       |                   |                                     |                          |                       | 0                 |
| Other Community Services & Economic Development     | 6890          |                       |                   |                                     |                          |                       | 0                 |
| <b>Total Community Services</b>                     | <b>6800</b>   | <b>10,509</b>         | <b>1,440,788</b>  | <b>1,380,501</b>                    | <b>1,050,691</b>         | <b>0</b>              | <b>3,882,489</b>  |

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**  
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**Expend by Non-Instructional Activity**  
**S10 General Fund - Combined**  
 (Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

| Activity Classification              | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total            |
|--------------------------------------|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|------------------|
|                                      |               | Instructional         | Non Instructional |                                     |                          |                       |                  |
| Ancillary Services                   | 6900          |                       |                   |                                     |                          |                       |                  |
| Bookstore                            | 6910          |                       |                   |                                     |                          |                       | 0                |
| Child Development Centers            | 6920          |                       | 111,753           | 13,296                              | 24,133                   |                       | 149,182          |
| Farm Operations                      | 6930          |                       |                   |                                     |                          |                       | 0                |
| Food Services                        | 6940          |                       |                   |                                     |                          |                       | 0                |
| Parking                              | 6950          |                       | 336,693           | 4,197                               |                          |                       | 340,890          |
| Student and Co-Curricular Activities | 6960          | 13,372                | 1,127,049         | 559,625                             | 4,320                    |                       | 1,704,366        |
| Student Housing                      | 6970          |                       |                   |                                     |                          |                       | 0                |
| Other Ancillary Services             | 6990          |                       | 68,886            | 2,717                               |                          |                       | 71,603           |
| <b>Total Ancillary Services</b>      | <b>6900</b>   | <b>13,372</b>         | <b>1,644,381</b>  | <b>579,835</b>                      | <b>28,453</b>            | <b>0</b>              | <b>2,266,041</b> |
| Auxiliary Operations                 | 7000          |                       |                   |                                     |                          |                       |                  |
| Contract Education                   | 7010          | 1,668                 | 532,034           | 353,446                             | 100,163                  | 2,470                 | 989,781          |
| Other Auxiliary Operations           | 7090          |                       |                   |                                     |                          |                       | 0                |
| <b>Total Auxiliary Operations</b>    | <b>7000</b>   | <b>1,668</b>          | <b>532,034</b>    | <b>353,446</b>                      | <b>100,163</b>           | <b>2,470</b>          | <b>989,781</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: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

| Activity Classification                              | Activity Code | Salaries and Benefits |                   | Operating Expenses<br>(4000 - 5000) | Capital Outlay<br>(6000) | Other Outgo<br>(7000) | Total       |
|--|---------------|-----------------------|-------------------|-------------------------------------|--------------------------|-----------------------|-------------|
|  |               | Instructional         | Non Instructional |                                     |                          |                       |             |
| <b>Physical Property and Related Acquisitions</b>    | 7100          |                       | 17,138            |                                     |                          |                       | 17,138      |
| 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>      | 7200          | 0                     | 0                 | 0                                   | 0                        | 0                     | 0           |
| Transfers, Student Aid and Other Outgo               | 7300          |                       |                   |                                     |                          |                       |             |
| Transfers  | 7310          |                       |                   |                                     |                          | 7,268,512             | 7,268,512   |
| Student Aid  | 7320          |                       |                   |                                     |                          | 3,768,487             | 3,768,487   |
| Other Outgo  | 7390          |                       |                   |                                     |                          | 20,000                | 20,000      |
| <b>Total Transfers, Student Aid and Other Outgo</b>  | 7300          | 0                     | 0                 | 0                                   | 0                        | 11,056,999            | 11,056,999  |
|  |               |                       |                   |                                     |                          |                       |             |
| <b>Sub-Total Non-Instructional Activites</b>         |               | 295,769               | 43,069,437        | 13,789,757                          | 2,041,566                | 11,059,469            | 70,255,998  |
|  |               |                       |                   |                                     |                          |                       |             |
| <b>Total Expenditures General Fund: activities *</b> |               | 36,130,680            | 47,310,981        | 16,377,754                          | 2,940,133                | 11,059,469            | 113,819,017 |

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: DESERT

|     |   |          |     |              |
|-----|---|----------|-----|--------------|
| I.  | 2022-2023 Appropriations Limit:   |          |     |              |
| A.  | 2021-2022 Appropriations Limit:   |          |     | \$72,167,726 |
| B.  | 2022-2023 Price Factor:   | 1.0755   |     |              |
| C.  | Population factor:  |          |     |              |
|     | 1. 2020-2021 Second Period Actual FTES  | 8,958.37 |     |              |
|     | 2. 2021-2022 Second Period Actual FTES  | 8,194.43 |     |              |
|     | 3. 2021-2022 Population change factor (C2/C1)   | 0.9147   |     |              |
| D.  | 2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)                                |          |     | \$70,995,711 |
| 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)   |          |     | \$70,995,711 |
| 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.  | 2022-2023 Appropriations Limit (D + E.3 - F.3)  |          |     | \$70,995,711 |
| II. | 2022-2023 Appropriations Subject to Limit:  |          |     |              |
| A.  | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) |          |     | 30,218,648   |
| B.  | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)                               |          |     | 304,297      |
| C.  | Local Property taxes  |          |     | 45,816,707   |
| 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.  | 2022-2023 Appropriations Subject to Limit   |          |     | \$76,339,652 |



For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

| Description   | Object Code | Fund: 11<br>UNRESTRICTED SUBFUND |                   | Fund: 12<br>RESTRICTED SUBFUND |                   | Fund: 10<br>TOTAL  |                    |
|---|-------------|----------------------------------|-------------------|--------------------------------|-------------------|--------------------|--------------------|
|   |             | Actual                           | Budget            | Actual                         | Budget            | Actual             | Budget             |
| <b>REVENUES:</b>  |             |                                  |                   |                                |                   |                    |                    |
| Federal Revenues  | 8100        |                                  | 0                 | 9,954,641                      | 3,275,255         | 9,954,641          | 3,275,255          |
| State Revenues  | 8600        | 33,142,373                       | 44,149,386        | 19,711,185                     | 35,769,244        | 52,853,558         | 79,918,630         |
| Local Revenues  | 8800        | 51,556,426                       | 53,926,272        | 2,090,873                      | 0                 | 53,647,299         | 53,926,272         |
| <b>Total Revenues</b>                                     |             | <b>84,698,799</b>                | <b>98,075,658</b> | <b>31,756,699</b>              | <b>39,044,499</b> | <b>116,455,498</b> | <b>137,120,157</b> |
| <b>EXPENDITURES:</b>                                      |             |                                  |                   |                                |                   |                    |                    |
| Academic Salaries   | 1000        | 29,979,408                       | 33,478,570        | 5,564,556                      | 4,078,238         | 35,543,964         | 37,556,808         |
| Classified Salaries                                       | 2000        | 16,821,940                       | 19,861,020        | 5,412,358                      | 6,206,535         | 22,234,298         | 26,067,555         |
| Employee Benefits   | 3000        | 21,341,332                       | 23,978,255        | 4,322,067                      | 4,343,479         | 25,663,399         | 28,321,734         |
| Supplies and Materials                                    | 4000        | 968,735                          | 1,050,816         | 1,451,182                      | 4,117,799         | 2,419,917          | 5,168,615          |
| Other Operating Expenses and Services                     | 5000        | 7,942,860                        | 11,244,043        | 6,014,977                      | 10,708,866        | 13,957,837         | 21,952,909         |
| Capital Outlay  | 6000        | 507,579                          | 1,714,835         | 2,432,554                      | 2,632,611         | 2,940,133          | 4,347,446          |
| <b>Total Expenditures</b>                                 |             | <b>77,561,854</b>                | <b>91,327,539</b> | <b>25,197,694</b>              | <b>32,087,528</b> | <b>102,759,548</b> | <b>123,415,067</b> |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | <b>7,136,945</b>                 | <b>6,748,119</b>  | <b>6,559,005</b>               | <b>6,956,971</b>  | <b>13,695,950</b>  | <b>13,705,090</b>  |
| <b>Other Financing Sources</b>                            | 8900        | 33,427                           | 149,964           | 1,275,810                      | 4,670,544         | 1,309,237          | 4,820,508          |
| <b>Other Outgo</b>  | 7000        | 3,633,689                        | 6,898,083         | 7,425,780                      | 0                 | 11,059,469         | 6,898,083          |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | <b>3,536,683</b>                 | <b>0</b>          | <b>409,035</b>                 | <b>11,627,515</b> | <b>3,945,718</b>   | <b>11,627,515</b>  |
| <b>BEGINNING FUND BALANCE:</b>                            |             |                                  |                   |                                |                   |                    |                    |
| Net Beginning Balance, July 1                             | 9010        | 23,671,043                       | 27,207,726        | 3,781,559                      | 4,190,594         | 27,452,602         | 31,398,320         |
| Prior Years Adjustments                                   | 9020        |                                  |                   |                                |                   | 0                  |                    |
| Adjusted Beginning Balance                                | 9030        | 23,671,043                       |                   | 3,781,559                      |                   | 27,452,602         |                    |
| <b>Ending Fund Balance, June 30</b>                       |             | <b>27,207,726</b>                | <b>27,207,726</b> | <b>4,190,594</b>               | <b>15,818,109</b> | <b>31,398,320</b>  | <b>43,025,835</b>  |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

| Description  | Object Code | Fund: 21                          |            | Fund: 22                                  |        | Fund: 29                |        |
|--|-------------|-----------------------------------|------------|---|--------|-------------------------|--------|
|  |             | BOND INTEREST AND REDEMPTION FUND |            | REVENUE BOND INTEREST AND REDEMPTION FUND |        | OTHER DEBT SERVICE FUND |        |
|  |             | Actual                            | Budget     | Actual                                    | Budget | Actual                  | Budget |
| <b>REVENUES:</b>                                   |             |                                   |            |   |        |                         |        |
| Federal Revenues                                   | 8100        |                                   |            |   |        |                         |        |
| State Revenues                                     | 8600        | 171,448                           |            |   |        |                         |        |
| Local Revenues                                     | 8800        | 37,197,385                        |            |   |        |                         |        |
| <b>Total Revenues</b>                              |             | 37,368,833                        | 0          | 0   | 0      | 0                       | 0      |
| Other Financing Sources                            | 8900        |                                   |            |   |        |                         |        |
| Interfund Transfers In                             | 8981        |                                   |            |   |        |                         |        |
| Other Incoming Transfers                           | 8983        | 7,323,548                         |            |   |        |                         |        |
| <b>Total Other Financing Sources</b>               |             | 7,323,548                         | 0          | 0   | 0      | 0                       | 0      |
| Other Outgo  | 7000        |                                   |            |   |        |                         |        |
| Debt Retirement (Long Term Debt)                   | 7100        |                                   |            |   |        |                         |        |
| Debt Reduction                                     | 7110        |                                   |            |   |        |                         |        |
| Debt Interest and Other Service Charges            | 7120        | 32,723,109                        |            |   |        |                         |        |
| Transfers Outgoing                                 | 7300 & 7400 |                                   |            |   |        |                         |        |
| Reserve for Contingencies                          | 7900        |                                   |            |   |        |                         |        |
| <b>Total Other Outgo</b>                           | 7000        | 32,723,109                        | 0          | 0   | 0      | 0                       | 0      |
| <b>Net Other Financing Sources / (Other Outgo)</b> | 8900 & 7000 | (25,399,561)                      | 0          | 0   | 0      | 0                       | 0      |
| <b>Net Increase/Decrease in Fund Balance</b>       |             | 11,969,272                        | 0          | 0   | 0      | 0                       | 0      |
| <b>BEGINNING FUND BALANCE:</b>                     |             |                                   |            |   |        |                         |        |
| Net Beginning Balance, July 1                      | 9010        | 61,775,787                        | 73,745,059 |   | 0      |                         | 0      |
| Prior Years Adjustments                            | 9020        |                                   |            |   |        |                         |        |
| Adjusted Beginning Balance                         | 9030        | 61,775,787                        |            | 0   |        | 0                       |        |
| <b>Ending Fund Balance, June 30</b>                |             | 73,745,059                        | 73,745,059 | 0   | 0      | 0                       | 0      |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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        |                |        |                |        | 118,791                | 90,000    |
| State Revenues  | 8600        |                |        |                |        | 865,306                | 1,617,303 |
| Local Revenues  | 8800        |                |        |                |        | 155,319                | 160,500   |
| <b>Total Income</b>                                       |             | 0              | 0      | 0              | 0      | 1,139,416              | 1,867,803 |
| <b>Expenditures</b>                                       |             |                |        |                |        |                        |           |
| Academic Salaries   | 1000        |                |        |                |        |                        |           |
| Classified Salaries                                       | 2000        |                |        |                |        | 1,002,682              | 864,244   |
| Employee Benefits   | 3000        |                |        |                |        | 456,341                | 495,536   |
| Supplies and Materials                                    | 4000        |                |        |                |        | 170,682                | 126,000   |
| Other Operating Expenses and Services                     | 5000        |                |        |                |        | 58,969                 | 59,000    |
| Capital Outlay  | 6000        |                |        |                |        | 14,812                 |           |
| <b>Total Expenditures</b>                                 |             | 0              | 0      | 0              | 0      | 1,703,486              | 1,544,780 |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 0              | 0      | 0              | 0      | (564,070)              | 323,023   |
| <b>Other Financing Sources</b>                            | 8900        |                |        |                |        |                        |           |
| <b>Other Outgo</b>  | 7000        |                |        |                |        |                        |           |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 0              | 0      | 0              | 0      | (564,070)              | 323,023   |
| <b>Begining Fund Balance:</b>                             |             |                |        |                |        |                        |           |
| Net Beginning Balance, July 1                             | 9010        |                | 0      |                | 0      | 1,508,189              | 944,119   |
| Prior Years Adustments                                    | 9020        |                |        |                |        |                        |           |
| Adjusted Beginning Balance                                | 9030        | 0              |        | 0              |        | 1,508,189              |           |
| <b>Ending Fund Balance, June 30</b>                       |             | 0              | 0      | 0              | 0      | 944,119                | 1,267,142 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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        |                     |        |                           |        |                            |        |
| <b>Total Income</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>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 0                   | 0      | 0                         | 0      | 0                          | 0      |
| <b>Other Financing Sources</b>                            | 8900        |                     |        |                           |        |                            |        |
| <b>Other Outgo</b>  | 7000        |                     |        |                           |        |                            |        |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 0                   | 0      | 0                         | 0      | 0                          | 0      |
| <b>Begining Fund Balance:</b>                             |             |                     |        |                           |        |                            |        |
| Net Beginning Balance, July 1                             | 9010        |                     | 0      |                           | 0      |                            | 0      |
| Prior Years Adustments                                    | 9020        |                     |        |                           |        |                            |        |
| Adjusted Beginning Balance                                | 9030        | 0                   |        | 0                         |        | 0                          |        |
| <b>Ending Fund Balance, June 30</b>                       |             | 0                   | 0      | 0                         | 0      | 0                          | 0      |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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        | 437,405                      | 2,960,000  |                                |        |                              |              |
| Local Revenues  | 8800        | 9,281,043                    | 9,453,867  |                                |        | (2,231,655)                  | 280,000      |
| <b>Total Income</b>                                       |             | 9,718,448                    | 12,413,867 | 0                              | 0      | (2,231,655)                  | 280,000      |
| <b>Expenditures</b>                                       |             |                              |            |                                |        |                              |              |
| Academic Salaries   | 1000        | 160,314                      | 242,759    |                                |        |                              |              |
| Classified Salaries                                       | 2000        | 581,755                      | 626,021    |                                |        |                              |              |
| Employee Benefits   | 3000        | 348,692                      | 360,782    |                                |        |                              |              |
| Supplies and Materials                                    | 4000        | 1,458                        | 8,890      |                                |        | 6,854                        | 7,050        |
| Other Operating Expenses and Services                     | 5000        | 2,397,072                    | 4,556,959  |                                |        | 6,948,022                    | 4,751,656    |
| Capital Outlay  | 6000        | 2,020,315                    | 6,162,883  |                                |        | 6,489,556                    | 34,844,000   |
| <b>Total Expenditures</b>                                 |             | 5,509,606                    | 11,958,294 | 0                              | 0      | 13,444,432                   | 39,602,706   |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 4,208,842                    | 455,573    | 0                              | 0      | (15,676,087)                 | (39,322,706) |
| <b>Other Financing Sources</b>                            | 8900        | 3,408,170                    | 2,693,487  |                                |        | 109,819,882                  |              |
| <b>Other Outgo</b>  | 7000        |                              |            |                                |        |                              |              |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 7,617,012                    | 3,149,060  | 0                              | 0      | 94,143,795                   | (39,322,706) |
| <b>Begining Fund Balance:</b>                             |             |                              |            |                                |        |                              |              |
| Net Beginning Balance, July 1                             | 9010        | 45,350,890                   | 52,967,902 |                                | 0      | 82,135,123                   | 176,278,918  |
| Prior Years Adustments                                    | 9020        |                              |            |                                |        |                              |              |
| Adjusted Beginning Balance                                | 9030        | 45,350,890                   |            | 0                              |        | 82,135,123                   |              |
| <b>Ending Fund Balance, June 30</b>                       |             | 52,967,902                   | 56,116,962 | 0                              | 0      | 176,278,918                  | 136,956,212  |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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      |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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        | (5,599)             | 8,000    | 255,916                      | 548,630    |  |  |
| Other Financing Sources                        | 8900        |                     |          | 2,500,000                    | 2,500,000  |  |  |
| <b>Total Income</b>                            |             | (5,599)             | 8,000    | 2,755,916                    | 3,048,630  |  |  |
| <b>Expenditures</b>                            |             |                     |          |                              |            |  |  |
| Academic Salaries                              | 1000        |                     |          |                              |            |  |  |
| Classified Salaries                            | 2000        |                     |          |                              |            |  |  |
| Employee Benefits                              | 3000        |                     |          | 497,877                      | 525,106    |  |  |
| Supplies and Materials                         | 4000        | 201                 |          |                              |            |  |  |
| Other Operating Expenses and Services          | 5000        | (5,618)             | 31,000   |                              |            |  |  |
| Capital Outlay                                 | 6000        |                     |          |                              |            |  |  |
| <b>Total Expenditures</b>                      |             | (5,417)             | 31,000   | 497,877                      | 525,106    |  |  |
| <b>Net Profit or Loss</b>                      |             | (182)               | (23,000) | 2,258,039                    | 2,523,524  |  |  |
| <b>Other Outgo</b>                             | 7000        |                     |          |                              |            |  |  |
| <b>Net Increase/(Decrease) in Fund Balance</b> |             | (182)               | (23,000) | 2,258,039                    | 2,523,524  |  |  |
| <b>Beginning Fund Balance:</b>                 |             |                     |          |                              |            |  |  |
| Net Beginning Balance, July 1                  | 9010        | 390,160             | 389,978  | 16,011,843                   | 18,269,882 |  |  |
| Prior Years Adjustments                        | 9020        |                     |          |                              |            |  |  |
| Adjusted Beginning Balance                     | 9030        | 390,160             |          | 16,011,843                   |            |  |  |
| <b>Ending Fund Balance, June 30</b>            |             | 389,978             | 366,978  | 18,269,882                   | 20,793,406 |  |  |



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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  |
| <b>REVENUES:</b>  |        |                                |         |                               |         |                            |         |
| Federal Revenues  | 8100   |                                |         |                               |         |                            |         |
| State Revenues  | 8600   |                                |         |                               |         |                            |         |
| Local Revenues  | 8800   | 45,969                         | 46,000  | 29,275                        | 54,750  | 44,533                     | 63,000  |
| <b>Total Income</b>                                       |        | 45,969                         | 46,000  | 29,275                        | 54,750  | 44,533                     | 63,000  |
| <b>Expenditures</b>                                       |        |                                |         |                               |         |                            |         |
| Academic Salaries   | 1000   |                                |         |                               |         |                            |         |
| Classified Salaries                                       | 2000   |                                |         |                               |         | 19,455                     | 17,511  |
| Employee Benefits   | 3000   |                                |         |                               |         | 8,714                      | 8,287   |
| Supplies and Materials                                    | 4000   | 38,589                         | 40,000  |                               |         | 170                        | 200     |
| Other Operating Expenses and Services                     | 5000   |                                |         | 4,717                         | 3,950   |                            |         |
| Capital Outlay  | 6000   |                                |         |                               |         | 876                        | 1,000   |
| <b>Total Expenditures</b>                                 |        | 38,589                         | 40,000  | 4,717                         | 3,950   | 29,215                     | 26,998  |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |        | 7,380                          | 6,000   | 24,558                        | 50,800  | 15,318                     | 36,002  |
| <b>Other Financing Sources</b>                            | 8900   |                                |         |                               |         | 20,000                     | 20,000  |
| <b>Other Outgo</b>  | 7000   |                                |         |                               |         |                            |         |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |        | 7,380                          | 6,000   | 24,558                        | 50,800  | 35,318                     | 56,002  |
| <b>Beginning Fund Balance:</b>                            |        |                                |         |                               |         |                            |         |
| Net Beginning Balance, July 1                             | 9010   | 227,815                        | 235,195 | 63,118                        | 87,676  | 33,582                     | 68,900  |
| Prior Years Adjustments                                   | 9020   |                                |         |                               |         |                            |         |
| Adjusted Beginning Balance                                | 9030   | 227,815                        |         | 63,118                        |         | 33,582                     |         |
| <b>Ending Fund Balance, June 30</b>                       |        | 235,195                        | 241,195 | 87,676                        | 138,476 | 68,900                     | 124,902 |

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

| Description   | Object | FUND: 74                 |                   | FUND 75                       |          | FUND 76               |          |
|---|--------|--------------------------|-------------------|-------------------------------|----------|-----------------------|----------|
|   | Code   | FINANCIAL AID TRUST FUND |                   | SCHOLARSHIP & LOAN TRUST FUND |          | INVESTMENT TRUST FUND |          |
|   |        | Actual                   | Budget            | Actual                        | Budget   | Actual                | Budget   |
| <b>REVENUES:</b>  |        |                          |                   |                               |          |                       |          |
| Federal Revenues  | 8100   | 38,089,720               | 39,000,000        |                               |          |                       |          |
| State Revenues  | 8600   | 3,548,973                | 3,600,000         |                               |          |                       |          |
| Local Revenues  | 8800   | 10,157                   | 10,200            |                               |          |                       |          |
| <b>Total Income</b>                                       |        | <b>41,648,850</b>        | <b>42,610,200</b> | <b>0</b>                      | <b>0</b> | <b>0</b>              | <b>0</b> |
| <b>Expenditures</b>                                       |        |                          |                   |                               |          |                       |          |
| Academic Salaries   | 1000   |                          |                   |                               |          |                       |          |
| Classified Salaries                                       | 2000   |                          |                   |                               |          |                       |          |
| Employee Benefits   | 3000   |                          |                   |                               |          |                       |          |
| Supplies and Materials                                    | 4000   |                          |                   |                               |          |                       |          |
| Other Operating Expenses and Services                     | 5000   | 8,305                    | 8,700             |                               |          |                       |          |
| Capital Outlay  | 6000   |                          |                   |                               |          |                       |          |
| <b>Total Expenditures</b>                                 |        | <b>8,305</b>             | <b>8,700</b>      | <b>0</b>                      | <b>0</b> | <b>0</b>              | <b>0</b> |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |        | <b>41,640,545</b>        | <b>42,601,500</b> | <b>0</b>                      | <b>0</b> | <b>0</b>              | <b>0</b> |
| <b>Other Financing Sources</b>                            | 8900   |                          |                   |                               |          |                       |          |
| <b>Other Outgo</b>  | 7000   | 41,814,362               | 42,600,000        |                               |          |                       |          |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |        | <b>(173,817)</b>         | <b>1,500</b>      | <b>0</b>                      | <b>0</b> | <b>0</b>              | <b>0</b> |
| <b>Begining Fund Balance:</b>                             |        |                          |                   |                               |          |                       |          |
| Net Beginning Balance, July 1                             | 9010   | 1,212,753                | 1,038,936         |                               | 0        |                       | 0        |
| Prior Years Adustments                                    | 9020   |                          |                   |                               |          |                       |          |
| Adjusted Beginning Balance                                | 9030   | 1,212,753                |                   | 0                             |          | 0                     |          |
| <b>Ending Fund Balance, June 30</b>                       |        | <b>1,038,936</b>         | <b>1,040,436</b>  | <b>0</b>                      | <b>0</b> | <b>0</b>              | <b>0</b> |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2021-2022

Budget Year: 2022-2023

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        |                                  |        | 244,736           | 350,000   |
| <b>Total Income</b>                                       |             | 0                                | 0      | 244,736           | 350,000   |
| <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         |
| <b>Excess /(Deficiency) of Revenues over Expenditures</b> |             | 0                                | 0      | 244,736           | 350,000   |
| <b>Other Financing Sources</b>                            | 8900        |                                  |        |                   |           |
| <b>Other Outgo</b>  | 7000        |                                  |        |                   |           |
| <b>Net Increase/(Decrease) in Fund Balance</b>            |             | 0                                | 0      | 244,736           | 350,000   |
| <b>Begining Fund Balance:</b>                             |             |                                  |        |                   |           |
| Net Beginning Balance, July 1                             | 9010        |                                  | 0      | 4,667,958         | 4,912,694 |
| Prior Years Adustments                                    | 9020        |                                  |        |                   |           |
| Adjusted Beginning Balance                                | 9030        | 0                                |        | 4,667,958         |           |
| <b>Ending Fund Balance, June 30</b>                       |             | 0                                | 0      | 4,912,694         | 5,262,694 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 930

Name: DESERT

| Fund Number In | Fund Name                          | Fund Number Out | Fund Name            | Amount Transferred |
|----------------|------------------------------------|-----------------|----------------------|--------------------|
| 12             | RESTRICTED SUBFUND                 | 11              | UNRESTRICTED SUBFUND | 1,271,197          |
| 69             | OTHER INTERNAL SERVICES FUND       | 11              | UNRESTRICTED SUBFUND | 2,500,000          |
| 11             | UNRESTRICTED SUBFUND               | 12              | RESTRICTED SUBFUND   | 33,427             |
| 41             | CAPITAL OUTLAY PROJECTS FUND       | 12              | RESTRICTED SUBFUND   | 3,408,170          |
| 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: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

| Activity Classification               | Object Code | Unrestricted                               |                                   |                                   | Restricted Prop 20 |  |                              |           |
|---------------------------------------|-------------|--|-----------------------------------|-----------------------------------|--------------------|--|------------------------------|-----------|
| Lottery Adjustments and Proceeds:     |             |  |                                   |                                   |                    |  |                              |           |
| Net Beginning Balance, July 1         | 9010        |  | 0                                 |                                   |                    | 1,979,749                              |                              |           |
| Adjustments                           | 9020        |  | 0                                 |                                   |                    | 0                                      |                              |           |
| Adjusted Beginning Balance            | 9030        |  | 0                                 |                                   |                    | 1,979,749                              |                              |           |
| Actual Fiscal Year Data               |             |  |                                   |                                   |                    |  |                              |           |
| State Lottery Proceeds:               | 8681        |  | 2,022,187                         |                                   |                    | 936,647                                |                              |           |
|                                       |             | 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) |           |
| <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                  | 258,461                                |                              | 258,461   |
| Noninstructional Supplies & Mtrls     | 4400        |  |                                   |                                   | 0                  |  |                              | 0         |
| <b>Total Supplies and Materials</b>   |             | 0  | 0                                 | 0                                 | 0                  | 258,461                                |                              | 258,461   |
| Other Operating Expenses and Services | 5000        |  | 2,022,187                         |                                   | 2,022,187          | 185,567                                |                              | 2,207,754 |
| Capital Outlay                        | 6000        |  |                                   |                                   |                    |  |                              |           |
| Library Books                         | 6300        |  |                                   |                                   | 0                  |  |                              | 0         |
| Equipment                             | 6400        |  |                                   |                                   |                    |  |                              |           |
| Equipment - Additional                | 6410        |  |                                   |                                   | 0                  | 5,705                                  |                              | 5,705     |
| Equipment - Replacement               | 6420        |  |                                   |                                   | 0                  |  |                              | 0         |
| <b>Total Capital Outlay</b>           |             | 0  | 0                                 | 0                                 | 0                  | 5,705                                  |                              | 5,705     |
| Other Outgo                           | 7000        |  |                                   |                                   | 0                  |  |                              | 0         |
| Direct Aid to Students                | 7500        |  |                                   |                                   | 0                  |  |                              | 0         |
| <b>Total Other Outgo</b>              | 7000        | 0  | 0                                 | 0                                 | 0                  |  |                              | 0         |
| <b>Total Expenditures</b>             |             | 0  | 2,022,187                         | 0                                 | 2,022,187          | 449,733                                |                              | 2,471,920 |
| <b>Ending Balance</b>                 |             |  |                                   |                                   | 0                  | 2,466,663                              |                              | 2,466,663 |

**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: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

| Activity Classification               | Object Code | Unrestricted                               |                                      |                                      | Restricted Prop 20 |  |                                 |           |
|---------------------------------------|-------------|--|--------------------------------------|--------------------------------------|--------------------|--|---------------------------------|-----------|
| Lottery Adjustments and Proceeds:     |             |  |                                      |                                      |                    |  |                                 |           |
| Net Beginning Balance, July 1         | 9010        |  | 0                                    |                                      |                    | 2,466,663                              |                                 |           |
| Adjustments                           | 9020        |  | 0                                    |                                      |                    | 0                                      |                                 |           |
| Adjusted Beginning Balance            | 9030        |  | 0                                    |                                      |                    | 2,466,663                              |                                 |           |
| Budget Fiscal Year Data               |             |  |                                      |                                      |                    |  |                                 |           |
| State Lottery Proceeds:               | 8681        |  | 2,024,964                            |                                      |                    | 584,000                                |                                 |           |
|                                       |             | Instructional & Institutional Unrestricted |                                      |                                      |                    | Instructional Materials Proposition 20 |                                 | Total     |
|                                       | Object Code | Instructional Activities<br>(AC 0100-5900) | Support Activities<br>(AC 6000-6700) | Support Activities<br>(AC 6800-7390) | Total Unrestricted | Instructional<br>(AC 0100-4900)        | Support Activities<br>(AC 7320) |           |
| <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                  | 369,460                                |                                 | 369,460   |
| Noninstructional Supplies & Mtrls     | 4400        |  |                                      |                                      | 0                  |  |                                 | 0         |
| <b>Total Supplies and Materials</b>   |             | 0  | 0                                    | 0                                    | 0                  | 369,460                                |                                 | 369,460   |
| Other Operating Expenses and Services | 5000        |  | 434,319                              |                                      | 434,319            | 186,035                                |                                 | 620,354   |
| Capital Outlay                        | 6000        |  |                                      |                                      |                    |  |                                 |           |
| Library Books                         | 6300        |  |                                      |                                      | 0                  |  |                                 | 0         |
| Equipment                             | 6400        |  |                                      |                                      |                    |  |                                 |           |
| Equipment - Additional                | 6410        |  |                                      |                                      | 0                  | 12,700                                 |                                 | 12,700    |
| Equipment - Replacement               | 6420        |  |                                      |                                      | 0                  |  |                                 | 0         |
| <b>Total Capital Outlay</b>           |             | 0  | 0                                    | 0                                    | 0                  | 12,700                                 |                                 | 12,700    |
| Other Outgo                           | 7000        |  |                                      |                                      | 0                  |  |                                 | 0         |
| Direct Aid to Students                | 7500        |  |                                      |                                      | 0                  |  |                                 | 0         |
| <b>Total Other Outgo</b>              | 7000        | 0  | 0                                    | 0                                    | 0                  |  |                                 | 0         |
| <b>Total Expenditures</b>             |             | 0  | 434,319                              | 0                                    | 434,319            | 568,195                                |                                 | 1,002,514 |
| <b>Ending Balance</b>                 |             |  |                                      |                                      | 1,590,645          | 2,482,468                              |                                 |           |

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 930

Name: DESERT

|                    |            |
|--------------------|------------|
| <b>EPA Revenue</b> | 20,565,966 |
|--------------------|------------|

| Activity Classification  | Activity Code | Salaries and Benefits | Operating Expenses | Capital Outlay | Total      |
|--------------------------|---------------|-----------------------|--------------------|----------------|------------|
|                          |               | (Obj 1000-3000)       | (Obj 4000-5000)    | (Obj 6000)     |            |
| Instructional Activities | 0100-5900     | 20,761,368            | 0                  | 0              | 20,761,368 |
| <b>TOTAL</b>             |               | 20,761,368            | 0                  | 0              | 20,761,368 |

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 930

Name: DESERT

| Fiscal Year | STRS      | PERS      | Total      | Increase  |        |
|-------------|-----------|-----------|------------|-----------|--------|
|             | Amount    | Amount    |            | Amount    | Rate   |
| 2021-22     | 5,161,600 | 4,888,479 | 10,050,079 | N/A       | N/A    |
| 2022-23     | 6,392,767 | 5,649,068 | 12,041,835 | 1,991,756 | 19.82% |
| 2023-24     | 6,712,405 | 5,807,607 | 12,520,012 | 478,177   | 3.97%  |
| 2024-25     | 7,048,026 | 5,867,757 | 12,915,783 | 395,771   | 3.16%  |
| 2025-26     | 7,400,427 | 5,850,941 | 13,251,368 | 335,585   | 2.60%  |
| 2026-27     | 7,770,448 | 6,055,724 | 13,826,172 | 574,804   | 4.34%  |

Does the district have a plan to fund these expenses through 2026-27?

Yes

Explain Yes or No

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