

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2022-2023)  
(Budget Report for Fiscal Year 2023-2024)

District: DESERT

District Code: 930

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Rodrigo Garcia

**Electronic Certification Date:** Tuesday, December 05, 2023

Contact: Diana Guijarro Interim Director, Fiscal Services  
(760) 862-1375 Ext: dguijarro@collegeofthedesert.edu

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	15,931,107	15,931,107		15,931,107
Other	1300	9,293,165	9,293,165		9,293,165
<b>Total Instructional Salaries</b>		25,224,272	25,224,272	0	25,224,272
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		5,715,286		5,715,286
Other	1400		973,174		973,174
<b>Total Non-Instructional Salaries</b>		0	6,688,460	0	6,688,460
<b>Total Academic Salaries</b>		25,224,272	31,912,732	0	31,912,732
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		14,286,902		14,286,902
Other	2300		645,957		645,957
<b>Total Non-Instructional Salaries</b>		0	14,932,859	0	14,932,859
<b>Instructional Aides</b>					
Regular Status	2200	1,750,182	1,750,182		1,750,182
Other	2400				0
<b>Total Instructional Aides</b>		1,750,182	1,750,182	0	1,750,182
<b>Total Classified Salaries</b>		1,750,182	16,683,041	0	16,683,041
<b>Employee Benefits</b>	3000	11,183,949	21,268,755		21,268,755
<b>Supplies and Materials</b>	4000		1,163,086		1,163,086
<b>Other Operating Expenses</b>	5000		7,508,639		7,508,639
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		38,158,403	78,536,253	0	78,536,253

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		58,674		58,674
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		190,185		190,185
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		183,267		183,267
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		2,540,236		2,540,236

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	2,972,362	0	2,972,362
<b>Total for ECS 84362, 50% Law</b>		38,158,403	75,563,891	0	75,563,891
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.50%	100.00%		
<b>50% of Current Expense of Education</b>			37,781,946		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		38,158,403	75,563,891	0	75,563,891
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		38,158,403	78,536,253	0	78,536,253
<b>Capital Expenditures</b>	6000	31,257	2,244,573	24,528	2,269,101
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		38,189,660	80,780,826	24,528	80,805,354

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	33,671	14,858	48,529
In County Treasury	9112	40,434,854	34,229,514	74,664,368
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	12,530,669	4,199,398	16,730,067
Due from Other Funds	9140	2,042,599	711,474	2,754,073
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		55,056,793	39,155,244	94,212,037
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	17,832,095	1,974,118	19,806,213
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,817,396	8,992,596	13,809,992
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	772,673	24,052,165	24,824,838
<b>TOTAL LIABILITIES</b>		23,422,164	35,018,879	58,441,043

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		4,136,365	4,136,365
Total Designated Fund Balance		0	4,136,365	4,136,365
Uncommitted Fund Balance	9790	31,634,629		31,634,629
<b>TOTAL FUND EQUITY</b>		31,634,629	4,136,365	35,770,994
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		55,056,793	39,155,244	94,212,037

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	76,506,800		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		76,506,800	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

- 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, 2023

District ID: 930

Name: DESERT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	76,506,800		
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>		76,506,800	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		76,506,800	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		76,506,800	0	0



- 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, 2023

District ID: 930

Name: DESERT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			593,367			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			203,969			
Due from Other Funds	9140			74,055			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	871,391	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			54,314			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			60,798			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	115,112	0	0	0

- 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, 2023

District ID: 930

Name: DESERT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	756,279	0	0	0
Total Designated Fund Balance		0	0	756,279	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	756,279	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	871,391	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	46,421,319		110,688,092
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			33,565,083
Accounts Receivable	9130	14,816,393		2,072,037
Due from Other Funds	9140	10,353,756		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	21,782		17,810
<b>TOTAL ASSETS</b>		71,613,250	0	146,343,022
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,875,298		4,956,016
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	655,493		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		7,530,791	0	4,956,016

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	64,082,459		141,387,006
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		64,082,459	0	141,387,006
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		64,082,459	0	141,387,006
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		71,613,250	0	146,343,022

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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		
In County Treasury	9112	419,076	18,455,612
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	381,715	296,307
Due from Other Funds	9140	874,675	2,502,085
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>		1,675,466	21,254,004



COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		91,171
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,675,466	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,675,466	91,171
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>	968	1,675,466	91,171

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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		21,162,833
Unassigned	9790		
Total Reserved Fund Balance		0	21,162,833
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
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	21,162,833
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,675,466	21,254,004

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	156,471			1,405,800				
In County Treasury	9112		125,076	36,656					370
Cash With Fiscal Agents	9113								3,000,000
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,940							1,752,632
Accounts Receivable	9130	9,824	2,095	521	52,303				6
Due from Other Funds	9140			270					
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>		227,235	127,171	37,447	1,458,103	0	0	0	4,753,008

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	10,098	1,415	972	1,734,351				
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		10,098	1,415	972	1,734,351	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	10,098	1,415	972	1,734,351	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				(276,248)				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754			36,475					
Unassigned	9790								
Total Reserved Fund Balance		0	0	36,475	(276,248)	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	217,137	125,756						4,753,008
Total Designated Fund Balance		217,137	125,756	0	0	0	0	0	4,753,008
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>		217,137	125,756	36,475	(276,248)	0	0	0	4,753,008
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		227,235	127,171	37,447	1,458,103	0	0	0	4,753,008

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	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		51,583	51,583
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		664,204	664,204
Other Federal Revenues	8190		3,018,451	3,018,451
<b>Total Federal Revenues</b>	8100	0	3,734,238	3,734,238
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	21,326,978		21,326,978
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621		1,272,103	1,272,103
Extended Opportunity Programs and Services(EOPS)	8622		921,518	921,518
Disabled Students Programs and Services(DSPS)	8623		6,485	6,485
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		548,432	548,432
Other General Categorical Programs	8627		13,680,354	13,680,354

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	5,179,130		5,179,130
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		335,604	335,604
Other Reimbursable Categorical Programs	8652		9,712,187	9,712,187
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	289,920		289,920
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	447		447
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,540,236	1,717,517	4,257,753
State Mandated Costs	8685	338,353		338,353
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,194,929		2,194,929
<b>Total State Revenues</b>	8600	31,869,993	28,194,200	60,064,193

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	36,245,985		36,245,985
Tax Allocation, Supplemental Roll	8812	1,485,367		1,485,367
Tax Allocation, Unsecured Roll	8813	1,632,937		1,632,937
Prior Years Taxes	8816	443,399		443,399
Education Revenues Augmentation Fund (ERAF)	8817	(3,267,417)		(3,267,417)
Redevelopment Agency Funds - Pass Through	8818	821,298		821,298
Redevelopment Agency Funds - Residual	8819	17,600,300		17,600,300
Redevelopment Agency Funds - Asset Liquidation	8819.1	149,203		149,203
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		481,211	481,211
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	101,735		101,735
Interest and Investment Income	8860	1,844,413	(558,417)	1,285,996
Student Fees and Charges	8870			
Community Services Classes	8872		1,005,220	1,005,220
Dormitory	8873			0
Enrollment	8874	2,934,250		2,934,250
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		5,497	5,497
Health Services	8876		631,148	631,148
Instructional Materials Fees and Sales of Materials	8877	134,379		134,379
Insurance	8878	6,110		6,110
Student Records	8879	40,871		40,871
Nonresident Tuition	8880	2,240,981		2,240,981
Parking Services and Public Transportation	8881		116	116
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	43,045	50	43,095
Other Local Revenues	8890	331,737	1,089,924	1,421,661
<b>Total Local Revenues</b>	8800	62,788,593	2,654,749	65,443,342
<b>Total Revenues</b>		94,658,586	34,583,187	129,241,773



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	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#	511,604	1,964,775	2,476,379
<b>Total Other Financing Sources</b>	8900	511,604	1,964,775	2,476,379
<b>Total Revenues and Other Financing Sources</b>		95,170,190	36,547,962	131,718,152

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	1,033,291	72,648	51,095	110,726		1,267,760
Architecture and Related Technologies	0200	395,612	3,057	2,303			400,972
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,537,128	89,153	49,719	69,710		1,745,710
Business and Management	0500	1,019,547	130,104	9,474			1,159,125
Media and Communications	0600	918,702	80,881	54,950	31,677		1,086,210
Information Technology	0700	1,280,660	92,043	12,883	33,546		1,419,132
Education	0800	3,557,094	164,224	24,300	78,283		3,823,901
Engineering and Industrial Technologies	0900	1,671,733	311,388	301,776	454,295		2,739,192
Fine and Applied Arts	1000	2,097,889	178,703	129,185	121,176		2,526,953
Foreign language	1100	520,649	4,361	76			525,086
Health	1200	4,123,107	250,668	809,342	201,164		5,384,281
Family and Consumer Sciences	1300	1,459,630	207,942	57,776	35,879		1,761,227
Law	1400						0
Humanities(Letters)	1500	4,057,338	209,993	11,529	65,213		4,344,073
Library Science	1600						0
Mathematics	1700	2,818,113	295,712	836			3,114,661
Military Studies	1800						0
Physical Sciences	1900	1,827,772	424,497	127,413	18,395		2,398,077
Psychology	2000	742,510	87,764	313			830,587
Public and Protective Services	2100	1,330,992	575,554	120,400	18,643		2,045,589
Social Sciences	2200	3,407,020	170,492	160,889			3,738,401
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,729,216	837,115	212,331			4,778,662
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	58,674					58,674
<b>Sub-Total Instructional Activites</b>		<b>37,586,677</b>	<b>4,186,299</b>	<b>2,136,590</b>	<b>1,238,707</b>		<b>45,148,273</b>
<b>Total Expenditures for GF Activities*</b>		<b>37,622,568</b>	<b>48,483,042</b>	<b>15,081,059</b>	<b>4,027,697</b>	<b>22,118,446</b>	<b>127,332,812</b>

\*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	1,927	6,521,505	278,313	28,723		6,830,468
Course and Curriculum Development	6020		159,768				159,768
Academic / Faculty Senate	6030		190,044	12,521			202,565
Other Instructional Administration & Governance	6090	2,501	1,324,402	187,016	27,374		1,541,293
<b>Total Instructional Admin. &amp; Governance</b>		4,428	8,195,719	477,850	56,097	0	8,734,094
Instructional Support Services	6100						
Learning Center	6110	14,693	1,426,818	58,671			1,500,182
Library	6120	119	1,594,266	549,908	83,423		2,227,716
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		913	28,776	10,153		39,842
<b>Total Instructional Support Services</b>		14,812	3,021,997	637,355	93,576	0	3,767,740
Admissions and Records	6200		1,447,480	243,476			1,690,956
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,572,672	16,972			1,589,644
Matriculation and Student Assessment	6320			119			119
Transfer Programs	6330		336,117	6,371			342,488
Career Guidance	6340		259,524	324			259,848
Other Student Counseling and Guidance	6390	1,798	4,669,648	594,399	8,442		5,274,287
<b>Total Student Counseling and Guidance</b>		1,798	6,837,961	618,185	8,442	0	7,466,386

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		12,116	4,734			16,850
Disabled Student Programs and Services (DSPS)	6420	(3,182)	1,829,030	69,900	65,329		1,961,077
Extended Opportunity Programs and Services (EOPS)	6430		952,684	37,346			990,030
Health Services	6440		493,959	374,856			868,815
Student Personnel Administration	6450			24,226			24,226
Financial Aid Administration	6460		1,377,992	111,446			1,489,438
Job Placement Services	6470						0
Veterans Services	6480		273,266	8,202			281,468
Miscellaneous Student Services	6490		8,120	183,714			191,834
<b>Total Other Student Services</b>		<b>(3,182)</b>	<b>4,947,167</b>	<b>814,424</b>	<b>65,329</b>	<b>0</b>	<b>5,823,738</b>
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,620,380	817,390	83,013		2,520,783
Custodial Services	6530		2,333,476	190,322	4,152		2,527,950
Grounds Maintenance and Repairs	6550		764,982	41,761	4,039		810,782
Utilities	6570			2,438,574			2,438,574
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	<b>0</b>	<b>4,718,838</b>	<b>3,488,047</b>	<b>91,204</b>	<b>0</b>	<b>8,298,089</b>
<b>Planning, Policymaking and Coordinations</b>	6600	<b>560</b>	<b>998,270</b>	<b>894,146</b>	<b>10,539</b>		<b>1,903,515</b>

\* 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: 2022-2023

Budget Year: 2023-2024

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		125,603	132,777	1,303		259,683
Fiscal Operations	6720		2,381,025	(84,180)			2,296,845
Human Resources Management	6730		1,789,282	1,082,585	1,790		2,873,657
Noninstruct Staff Retirees' Benefits & Retirement *	6740		190,185				190,185
Staff Development	6750		280,060	343,225	27,822		651,107
Staff Diversity	6760			5,981			5,981
Logistical Services	6770		2,314,161	194,316	141,973		2,650,450
Management Information Systems	6780		3,523,695	1,891,940	2,147,907		7,563,542
Other General Institutional Support Services	6790		75,655				75,655
<b>Total General Institutional Support Services</b>	6700	0	10,679,666	3,566,644	2,320,795	0	16,567,105
Community Services & Economic Development	6800						
Community Recreation	6810		926,867	809,674	115,133		1,851,674
Community Service Classes	6820	4,142	273,411	683,432	377		961,362
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	4,142	1,200,278	1,493,106	115,510	0	2,813,036

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		34,397	8,873	12,262		55,532
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		377,492	9,533			387,025
Student and Co-Curricular Activities	6960	1,164	1,342,928	606,081	15,075		1,965,248
Student Housing	6970						0
Other Ancillary Services	6990			833			833
<b>Total Ancillary Services</b>	6900	1,164	1,754,817	625,320	27,337	0	2,408,638
Auxiliary Operations	7000						
Contract Education	7010	12,169	374,120	85,845	161		472,295
Other Auxiliary Operations	7090		77,794	71			77,865
<b>Total Auxiliary Operations</b>	7000	12,169	451,914	85,916	161	0	550,160

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		42,636				42,636
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					11,858,855	11,858,855
Student Aid	7320					6,316,736	6,316,736
Other Outgo	7390					3,942,855	3,942,855
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	22,118,446	22,118,446
<b>Sub-Total Non-Instructional Activites</b>		35,891	44,296,743	12,944,469	2,788,990	22,118,446	82,184,539
<b>Total Expenditures General Fund: activities *</b>		37,622,568	48,483,042	15,081,059	4,027,697	22,118,446	127,332,812

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: DESERT

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$76,339,652
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	8,194.43		
	2. 2022-2023 Second Period Actual FTES	9,289.95		
	3. 2022-2023 Population change factor (C2/C1)	1.1337		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$90,388,918
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)			\$90,388,918
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$90,388,918
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			39,131,532
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			318,214
C.	Local Property taxes			51,465,386
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.	2023-2024 Appropriations Subject to Limit			\$90,915,132



For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100		0	3,734,238	3,641,852	3,734,238	3,641,852
State Revenues	8600	31,869,993	44,149,386	28,194,200	45,356,844	60,064,193	89,506,230
Local Revenues	8800	62,788,593	53,926,272	2,654,749	4,718,544	65,443,342	58,644,816
<b>Total Revenues</b>		94,658,586	98,075,658	34,583,187	53,717,240	129,241,773	151,792,898
<b>EXPENDITURES:</b>							
Academic Salaries	1000	32,543,430	33,399,170	5,013,196	4,420,869	37,556,626	37,820,039
Classified Salaries	2000	17,648,952	19,933,367	4,788,121	6,794,062	22,437,073	26,727,429
Employee Benefits	3000	21,942,474	23,465,849	4,169,437	4,752,185	26,111,911	28,218,034
Supplies and Materials	4000	1,331,194	1,086,464	1,586,570	12,827,562	2,917,764	13,914,026
Other Operating Expenses and Services	5000	8,261,670	11,288,240	3,901,625	10,922,317	12,163,295	22,210,557
Capital Outlay	6000	2,269,101	2,154,449	1,758,596	4,286,172	4,027,697	6,440,621
<b>Total Expenditures</b>		83,996,821	91,327,539	21,217,545	44,003,167	105,214,366	135,330,706
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		10,661,765	6,748,119	13,365,642	9,714,073	24,027,407	16,462,192
<b>Other Financing Sources</b>	8900	511,604	149,964	1,964,775	1,704,196	2,476,379	1,854,160
<b>Other Outgo</b>	7000	6,733,795	6,898,083	15,384,651	13,094,127	22,118,446	19,992,210
<b>Net Increase/(Decrease) in Fund Balance</b>		4,439,574	0	(54,234)	(1,675,858)	4,385,340	(1,675,858)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	27,207,726	31,634,629	4,190,594	4,136,365	31,398,320	35,770,994
Prior Years Adjustments	9020	(12,671)		5		(12,666)	
Adjusted Beginning Balance	9030	27,195,055		4,190,599		31,385,654	
<b>Ending Fund Balance, June 30</b>		31,634,629	31,634,629	4,136,365	2,460,507	35,770,994	34,095,136

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	168,968					
Local Revenues	8800	43,094,569					
<b>Total Revenues</b>		43,263,537	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	40,501,796					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	40,501,796	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(40,501,796)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		2,761,741	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	73,745,059	76,506,800		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	73,745,059		0		0	
<b>Ending Fund Balance, June 30</b>		76,506,800	76,506,800	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					46,203	9,000
State Revenues	8600					1,971,702	1,866,777
Local Revenues	8800					169,898	228,100
<b>Total Income</b>		0	0	0	0	2,187,803	2,103,877
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,425,934	1,259,049
Employee Benefits	3000					555,156	514,351
Supplies and Materials	4000					141,342	151,357
Other Operating Expenses and Services	5000					227,280	278,319
Capital Outlay	6000					93,166	121,437
<b>Total Expenditures</b>		0	0	0	0	2,442,878	2,324,513
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(255,075)	(220,636)
<b>Other Financing Sources</b>	8900					67,237	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(187,838)	(220,636)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	944,119	756,279
Prior Years Adjustments	9020					(2)	
Adjusted Beginning Balance	9030	0		0		944,117	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	756,279	535,643

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	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>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: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	3,246,138	2,960,000				
Local Revenues	8800	26,657,048	9,453,867			5,908,584	280,000
<b>Total Income</b>		29,903,186	12,413,867	0	0	5,908,584	280,000
<b>Expenditures</b>							
Academic Salaries	1000	249,137	242,759				
Classified Salaries	2000	476,575	626,021				
Employee Benefits	3000	293,568	360,782				
Supplies and Materials	4000	2,864	11,390			7,859	7,050
Other Operating Expenses and Services	5000	14,634,801	4,554,459			4,684,707	4,751,656
Capital Outlay	6000	4,024,630	6,162,883			36,107,930	34,844,000
<b>Total Expenditures</b>		19,681,575	11,958,294	0	0	40,800,496	39,602,706
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		10,221,611	455,573	0	0	(34,891,912)	(39,322,706)
<b>Other Financing Sources</b>	8900	1,568,795					
<b>Other Outgo</b>	7000	675,849					
<b>Net Increase/(Decrease) in Fund Balance</b>		11,114,557	455,573	0	0	(34,891,912)	(39,322,706)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	52,967,902	64,082,459		0	176,278,918	141,387,006
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	52,967,902		0		176,278,918	
<b>Ending Fund Balance, June 30</b>		64,082,459	64,538,032	0	0	141,387,006	102,064,300

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2022-2023

Budget Year: 2023-2024

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: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

Description	Object	FUND: 59					
	Code	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: 2022-2023

Budget Year: 2023-2024

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	43,367	8,000	876,832	548,630		
Other Financing Sources	8900	874,675		2,500,000	2,500,000		
<b>Total Income</b>		918,042	8,000	3,376,832	3,048,630		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	118,215					
Employee Benefits	3000	42,318		483,879			
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,147,489			525,106		
Capital Outlay	6000						
<b>Total Expenditures</b>		1,308,022	0	483,879	525,106		
<b>Net Profit or Loss</b>		(389,980)	8,000	2,892,953	2,523,524		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(389,980)	8,000	2,892,953	2,523,524		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	389,978	0	18,269,882	21,162,833		
Prior Years Adjustments	9020	2		(2)			
Adjusted Beginning Balance	9030	389,980		18,269,880			
<b>Ending Fund Balance, June 30</b>		0	8,000	21,162,833	23,686,357		



For Actual Year: 2022-2023

Budget Year: 2023-2024

**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	102,399		75,623	54,750	50,382	63,000
<b>Total Income</b>		102,399	0	75,623	54,750	50,382	63,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			17,968		55,269	17,511
Employee Benefits	3000			6,275		27,538	8,287
Supplies and Materials	4000	94,579					200
Other Operating Expenses and Services	5000	25,253		13,300	3,950		
Capital Outlay	6000						1,000
<b>Total Expenditures</b>		119,832	0	37,543	3,950	82,807	26,998
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(17,433)	0	38,080	50,800	(32,425)	36,002
<b>Other Financing Sources</b>	8900						20,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(17,433)	0	38,080	50,800	(32,425)	56,002
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	235,195	217,137	87,676	125,756	68,900	36,475
Prior Years Adjustments	9020	(625)					
Adjusted Beginning Balance	9030	234,570		87,676		68,900	
<b>Ending Fund Balance, June 30</b>		217,137	217,137	125,756	176,556	36,475	92,477

For Actual Year: 2022-2023

Budget Year: 2023-2024

**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	16,858,471					
State Revenues	8600	5,829,424					
Local Revenues	8800	2,193					
<b>Total Income</b>		22,690,088	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	8,731					
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		8,731	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		22,681,357	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	23,011,534					
<b>Net Increase/(Decrease) in Fund Balance</b>		(330,177)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,038,936	(276,248)		0		0
Prior Years Adjustments	9020	(985,007)					
Adjusted Beginning Balance	9030	53,929		0		0	
<b>Ending Fund Balance, June 30</b>		(276,248)	(276,248)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			(159,686)	35,000
<b>Total Income</b>		0	0	(159,686)	35,000
<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	(159,686)	35,000
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(159,686)	35,000
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	4,912,694	4,753,008
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		4,912,694	
<b>Ending Fund Balance, June 30</b>		0	0	4,753,008	4,788,008

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 930

Name: DESERT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,574,882
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	67,237
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	1,373,650
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	874,675
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,500,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	45,164
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	8,975,606
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	650,704

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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,540,236			1,717,517		
		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>								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	13,891		13,891
Instructional Supplies & Materials	4300				0	554,700		554,700
Noninstructional Supplies & Mtrls	4400				0	237		237
<b>Total Supplies and Materials</b>		0	0	0	0	568,828		568,828
Other Operating Expenses and Services	5000		2,540,236		2,540,236	73,207		2,613,443
<b>Capital Outlay</b>								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	176,511		176,511
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	176,511		176,511
<b>Other Outgo</b>								
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	2,540,236	0	2,540,236	818,546		3,358,782
<b>Ending Balance</b>					0	3,365,634		3,365,634

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 930

Name: DESERT

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,365,634		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			3,365,634		
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 (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	50,000		50,000
Instructional Supplies & Materials	4300				0	627,801		627,801
Noninstructional Supplies & Mtrls	4400				0	2,000		2,000
<b>Total Supplies and Materials</b>		0	0	0	0	679,801		679,801
Other Operating Expenses and Services	5000			2,024,964	2,024,964	145,305		2,170,269
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	0		0
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	0	2,024,964	2,024,964	825,106		2,850,070
<b>Ending Balance</b>					0	3,124,528		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 930

Name: DESERT

<b>EPA Revenue</b>	5,179,130
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	5,179,130	0	0	5,179,130
<b>TOTAL</b>		5,179,130	0	0	5,179,130

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 930

Name: DESERT

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	6,171,295	5,678,172	11,849,467	N/A	N/A
2023-2024	6,712,405	6,148,688	12,861,093	1,011,626	8.54%
2024-2025	7,048,025	6,607,190	13,655,215	794,122	6.17%
2025-2026	7,400,427	6,986,566	14,386,993	731,778	5.36%
2026-2027	7,770,448	7,333,303	15,103,751	716,758	4.98%
2027-2028	8,158,971	7,669,306	15,828,277	724,526	4.80%

<b>Does the district have a plan to fund these expenses through 2026-27?</b>
Yes
<b>Explain Yes or No</b>
Increases are included in Multi-year Projections and will be funded with ongoing revenues.
<b>Does the district have an irrevocable trust?</b>
Yes