

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

District: DESERT

District Code: 930

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

10/21/16
Date


District Superintendent

10/21/16
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. Please submit the report to :

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 930

Name: DESERT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	10,307,164	10,307,164		10,307,164
Other	1300	7,003,627	7,003,627		7,003,627
Total Instructional Salaries		17,310,791	17,310,791	0	17,310,791
Non-Instructional Salaries					
Contract or Regular	1200		2,899,431	387,819	3,287,250
Other	1400		548,739	131,140	679,879
Total Non-Instructional Salaries		0	3,448,170	518,959	3,967,129
Total Academic Salaries		17,310,791	20,758,961	518,959	21,277,920
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,302,298	430,723	8,733,021
Other	2300		250,573		250,573
Total Non-Instructional Salaries		0	8,552,871	430,723	8,983,594
Instructional Aides					
Regular Status	2200	854,863	854,863	750	855,613
Other	2400				0
Total Instructional Aides		854,863	854,863	750	855,613
Total Classified Salaries		854,863	9,407,734	431,473	9,839,207
Employee Benefits	3000	5,776,650	10,819,820	349,092	11,168,912
Supplies and Materials	4000		505,880	116,812	622,692
Other Operating Expenses	5000		5,099,480	633,598	5,733,078
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		23,942,304	46,591,875	2,049,934	48,641,809

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 930

Name: DESERT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		245,626		245,626
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		353,082		353,082
Objects to Exclude	Object Code				
Rents and Leases	5060		133,826		133,826
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		1,374,648		1,374,648

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
Total Exclusions		0	2,107,182	0	2,107,182
Total for ECS 84362, 50% Law		23,942,304	44,484,693	2,049,934	46,534,627
Percent of CEE (Instructional Salary Cost / Total CEE)		53.82%	100.00%		
50% of Current Expense of Education			22,242,346		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		23,942,304	44,484,693	2,049,934	46,534,627
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		23,942,304	46,591,875	2,049,934	48,641,809
Capital Expenditures	6000	47,630	353,481	18,779	372,260
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		23,989,934	46,945,356	2,068,713	49,014,069

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	334,356	372,478	706,834
In County Treasury	9112	19,351,352	1,829,951	21,181,303
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,039,668	1,887,740	3,927,408
Due from Other Funds	9140	350,000	87,158	437,158
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	630,982	824	631,806
TOTAL ASSETS		22,721,358	4,178,151	26,899,509
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,575,503	385,561	6,961,064
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	132,836	2,723	135,559
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	704,162	2,427,620	3,131,782
TOTAL LIABILITIES		7,412,501	2,815,904	10,228,405

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754		1,362,247	1,362,247
Unassigned	9790	15,308,857		15,308,857
Total Fund Balance		15,308,857	1,362,247	16,671,104
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		15,308,857	1,362,247	16,671,104
TOTAL LIABILITIES AND FUND EQUITY		22,721,358	4,178,151	26,899,509

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, 2016

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	16,233,533		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		16,233,533	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

Governmental Funds Group

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

District ID: 930

Name: DESERT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	16,233,533		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		16,233,533	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		16,233,533	0	0
TOTAL LIABILITIES AND FUND EQUITY		16,233,533	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, 2016

District ID: 930

Name: DESERT

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			15,402			35,264
In County Treasury	9112			400,615			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			127,252			
Due from Other Funds	9140			68,964			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						25
TOTAL ASSETS		0	0	612,233	0	0	35,289
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			108,791			12,933
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			503,442			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	612,233	0	0	12,933

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, 2016

District ID: 930

Name: DESERT

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	22,333
Total Fund Balance		0	0	0	0	0	22,333
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	0	0	0	22,333
TOTAL LIABILITIES AND FUND EQUITY		0	0	612,233	0	0	35,266

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	312,028		415
In County Treasury	9112	41,348,361		7,856,912
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			66,484,958
Accounts Receivable	9130	141,481		16,156
Due from Other Funds	9140	208,447		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		42,010,317	0	74,358,441
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	737,886		307,144
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	83,846		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	82,364		
TOTAL LIABILITIES		904,096	0	307,144

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	41,106,221		74,051,297
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		41,106,221	0	74,051,297
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		41,106,221	0	74,051,297
TOTAL LIABILITIES AND FUND EQUITY		42,010,317	0	74,358,441

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 930

Name: DESERT

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

- 51 Bookstore Fund
- 52 Cafeteria Fund
- 53 Farm Operations Fund
- 59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 930

Name: DESERT

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

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 930

Name: DESERT

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 930

Name: DESERT

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		2,445
In County Treasury	9112	277,562	3,685,180
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	351	10,998
Due from Other Funds	9140		1,596
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		277,913	3,700,219

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	140,000	1,070
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		140,000	1,070
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	140,000	1,070

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	137,913	3,699,149
Unassigned	9790		
Total Reserved Fund Balance		137,913	3,699,149
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		137,913	3,699,149
TOTAL LIABILITIES AND FUND EQUITY		277,913	3,700,219

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	140,226		14					348
In County Treasury	9112		15,477	36,199					
Cash With Fiscal Agents	9113				6,559				3,000,000
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,779							
Accounts Receivable	9130	265	26	48					
Due from Other Funds	9140		4,177	2,507					
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		201,270	19,680	38,768	6,559	0	0	0	3,000,348

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	5,932							
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		3,053	1,459					
Total Current Liabilities and Deferred Revenue		5,932	3,053	1,459	0	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	5,932	3,053	1,459	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				6,559				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754		16,627	37,309					3,000,348
Unassigned	9790								
Total Reserved Fund Balance		0	16,627	37,309	6,559	0	0	0	3,000,348
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Assigned Fund Balance	9754	195,338							
Total Designated Fund Balance		195,338	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		195,338	16,627	37,309	6,559	0	0	0	3,000,348
TOTAL LIABILITIES AND FUND EQUITY		201,270	19,680	38,768	6,559	0	0	0	3,000,348

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130		13,507	13,507
Temporary Assistance for Needy Families (TANF)	8140		32,497	32,497
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		315,099	315,099
Other Federal Revenues	8190		2,114,158	2,114,158
Total Federal Revenues	8100	0	2,475,261	2,475,261
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	(241,135)		(241,135)
State General Apportionment	8612	3,589,189		3,589,189
Other General Apportionment	8613	210,019		210,019
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		617,132	617,132
Disabled Students Programs and Services(DSPS)	8623		741,012	741,012
Temporary Assistance for Needy Families (TANF)	8624		32,496	32,496
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		281,722	281,722
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,679,979	3,679,979

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	6,854,330		6,854,330
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,112,141	4,112,141
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	323,560		323,560
Timber Yield Tax	8672	761		761
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,374,648	466,421	1,841,069
State Mandated Costs	8685	4,692,261		4,692,261
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	1,320,441		1,320,441
Total State Revenues	8600	18,124,074	9,930,903	28,054,977

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	25,243,659		25,243,659
Tax Allocation, Supplemental Roll	8812	558,305		558,305
Tax Allocation, Unsecured Roll	8813	1,112,876		1,112,876
Prior Years Taxes	8816	725,289		725,289
Education Revenues Augmentation Fund (ERAF)	8817	(2,544,324)		(2,544,324)
Redevelopment Agency Funds - Pass Through	8818	283,395		283,395
Redevelopment Agency Funds - Residual	8819	8,773,276		8,773,276
Redevelopment Agency Funds - Asset Liquidation	8819.1	557,141		557,141
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		461,713	461,713
Sales and Commissions	8840			0
Rentals and Leases	8850	50,916	2,935	53,851
Interest and Investment Income	8860	87,978		87,978
Student Fees and Charges	8870			
Community Services Classes	8872		305,116	305,116
Dormitory	8873			0
Enrollment	8874	2,165,874		2,165,874
Contra Revenue Account	8874.1	(128,822)		(128,822)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		624,730	624,730
Instructional Materials Fees and Sales of Materials	8877	21,041		21,041
Insurance	8878	4,430		4,430
Student Records	8879	66,498		66,498
Nonresident Tuition	8880	1,857,868		1,857,868
Parking Services and Public Transportation	8881		232,689	232,689
Other Student Fees and Charges	8885	535	5,349	5,884
Other Local Revenues	8890	60,368	818,828	879,196
Total Local Revenues	8800	38,896,303	2,451,360	41,347,663
Total Revenues		57,020,377	14,857,524	71,877,901

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	(1,108,737)	1,108,737	0
Total Other Financing Sources	8900	(1,108,737)	1,108,737	0
Total Revenues and Other Financing Sources		55,911,640	15,966,261	71,877,901

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: 2015-2016

Budget Year: 2016-2017

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	594,283	9,523	41,399	60,466		705,671
Architecture and Environmental Design	0200	313,893	(310)	9,649	13,721		336,953
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	800,190	(2,162)	50,288	24,478		872,794
Business and Management	0500	699,706	694	13,985			714,385
Communications	0600	372,223	7,344	28,894			408,461
Computer and Information Science	0700	471,547	(444)	5,419	2,138		478,660
Education	0800	2,017,192	169,066	350,368	667,512		3,204,138
Engineering and Related Industrial Technology	0900	702,507	13,410	96,638	97,541		910,096
Fine and Applied Arts	1000	1,657,769	111,971	187,366	54,366		2,011,472
Foreign language	1100	337,359	1,208	6,798			345,365
Health	1200	1,743,811	131,258	161,119	51,585		2,087,773
Consumer Education And Home Economics	1300	696,130	29,223	87,227	104,933		917,513
Law	1400						0
Humanities(Letters)	1500	3,534,382	546	10,887			3,545,815
Library Science	1600						0
Mathematics	1700	2,867,655	49,549	5,342	14,208		2,936,754
Military Studies	1800						0
Physical Sciences	1900	1,137,750	31,851	41,536	392		1,211,529
Psychology	2000	556,404	4,607				561,011
Public Affairs and Services	2100	753,137	125,048	83,324	101,187		1,062,696
Social Sciences	2200	1,933,921	156,554	255,103			2,345,578
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,552,059	241,399	288,331	30,557		3,112,346
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	245,626					245,626
Sub-Total Instructional Activites		23,987,544	1,080,335	1,723,673	1,223,084		28,014,636
Total Expenditures for GF Activities*		24,223,546	26,738,755	9,746,533	1,962,681	2,205,691	64,877,206

*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: 2015-2016

Budget Year: 2016-2017

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	8,330	3,567,753	207,214	68,840		3,852,137
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		8,330	3,567,753	207,214	68,840	0	3,852,137
Instructional Support Services	6100						
Learning Center	6110	148,577	2,553,459	503,392	65,793		3,271,221
Library	6120	(4,303)	958,503	235,238	135,050		1,324,488
Media	6130						0
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			5,556			5,556
Total Instructional Support Services		144,274	3,511,962	744,186	200,843	0	4,601,265
Admissions and Records	6200		890,823	23,772	12,665		927,260
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	(6,032)	2,975,601	225,468	22,753		3,217,790
Matriculation and Student Assessment	6320						0
Transfer Programs	6330	(2,584)	44,679	2,595			44,690
Career Guidance	6340		21,827	2,636			24,463
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		(8,616)	3,042,107	230,699	22,753	0	3,286,943

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: 2015-2016

Budget Year: 2016-2017

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	(27)					(27)
Disabled Student Programs and Services (DSPS)	6420	(930)	1,077,262	156,197	26,720		1,259,249
Extended Opportunity Programs and Services (EOPS)	6430	(1,646)	433,172	17,829			449,355
Health Services	6440		317,116	138,186			455,302
Student Personnel Administration	6450						0
Financial Aid Administration	6460		941,599	98,077	13,099		1,052,775
Job Placement Services	6470			2,731			2,731
Veterans Services	6480		105,184	3,166			108,350
Miscellaneous Student Services	6490						0
Total Other Student Services		(2,603)	2,874,333	416,186	39,819	0	3,327,735
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		907,783	445,120	2,818		1,355,721
Custodial Services	6530		1,210,231	80,634	709		1,291,574
Grounds Maintenance and Repairs	6550		409,359	19,671	(150)		428,880
Utilities	6570			1,446,581			1,446,581
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	2,527,373	1,992,006	3,377	0	4,522,756
Planning, Policymaking and Coordinations	6600		918,429	147,018	9,584		1,075,031

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710						0
Fiscal Operations	6720		1,110,549	809,812	4,814		1,925,175
Human Resources Management	6730		957,535	926,256	48,894		1,932,685
Noninstruct Staff Retirees' Benefits & Retirement *	6740		353,082				353,082
Staff Development	6750	119	5,427	82,638			88,184
Staff Diversity	6760		93,817	1,750			95,567
Logistical Services	6770		1,130,520	288,444	26,530		1,445,494
Management Information Systems	6780		2,002,854	545,697	87,462		2,636,013
Other General Institutional Support Services	6790		8,292				8,292
Total General Institutional Support Services	6700	119	5,662,076	2,654,597	167,700	0	8,484,492
Community Services & Economic Development	6800						
Community Recreation	6810	(3,750)	(5,683)	17	1,100		(8,316)
Community Service Classes	6820	7,246	88,593	215,711	9,954		321,504
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890		413,066	346,373	3,257		762,696
Total Community Services	6800	3,496	495,976	562,101	14,311	0	1,075,884

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		(853)	4,707	7,584		11,438
Farm Operations	6930						0
Food Services	6940		86,793				86,793
Parking	6950		406,551	9,701			416,252
Student and Co-Curricular Activities	6960	80	764,343	402,626	50,934		1,217,983
Student Housing	6970						0
Other Ancillary Services	6990		9,821	10,602			20,423
Total Ancillary Services	6900	80	1,266,655	427,636	58,518	0	1,752,889
Auxiliary Operations	7000						
Contract Education	7010	90,922	731,867	609,119	141,187	32,148	1,605,243
Other Auxiliary Operations	7090		169,066	8,326			177,392
Total Auxiliary Operations	7000	90,922	900,933	617,445	141,187	32,148	1,782,635

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,281,124	1,281,124
Student Aid	7320					872,419	872,419
Other Outgo	7390					20,000	20,000
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,173,543	2,173,543
Sub-Total Non-Instructional Activites		236,002	25,658,420	8,022,860	739,597	2,205,691	36,862,570
Total Expenditures General Fund: activities *		24,223,546	26,738,755	9,746,533	1,962,681	2,205,691	64,877,206

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: DESERT

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$67,197,805
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	8,087.08		
	2. 2015-2016 Second Period Actual FTES	8,178.15		
	3. 2015-2016 Population change factor (C2/C1)	1.0113		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$71,606,439
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)			\$71,606,439
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$71,606,439
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			8,836,006
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			325,740
C.	Local Property taxes			28,733,041
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.	2016-2017 Appropriations Subject to Limit			\$37,894,787

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			2,475,261	2,964,621	2,475,261	2,964,621
State Revenues	8600	18,124,074	19,674,184	9,930,903	10,327,056	28,054,977	30,001,240
Local Revenues	8800	38,896,303	32,823,717	2,451,360	2,923,329	41,347,663	35,747,046
Total Revenues		57,020,377	52,497,901	14,857,524	16,215,006	71,877,901	68,712,907
EXPENDITURES:							
Academic Salaries	1000	21,277,920	22,505,894	2,906,900	2,941,226	24,184,820	25,447,120
Classified Salaries	2000	9,839,207	11,874,565	3,666,305	4,460,805	13,505,512	16,335,370
Employee Benefits	3000	11,168,913	12,101,862	2,103,056	2,397,468	13,271,969	14,499,330
Supplies and Materials	4000	622,692	694,523	989,577	1,832,882	1,612,269	2,527,405
Other Operating Expenses and Services	5000	5,733,077	6,316,361	2,401,187	2,926,040	8,134,264	9,242,401
Capital Outlay	6000	372,260	544,056	1,590,421	1,984,084	1,962,681	2,528,140
Total Expenditures		49,014,069	54,037,261	13,657,446	16,542,505	62,671,515	70,579,766
Excess /(Deficiency) of Revenues over Expenditures		8,006,308	(1,539,360)	1,200,078	(327,499)	9,206,386	(1,866,859)
Other Financing Sources	8900	-1,108,737	-1,025,367	1,108,737	1,025,367	0	0
Other Outgo	7000	(43,437)	(238,489)	2,249,128	1,500,314	2,205,691	1,261,825
Net Increase/(Decrease) in Fund Balance		6,941,008	(2,326,238)	59,687	(802,446)	7,000,695	(3,128,684)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,367,849	15,308,857	1,302,560	1,362,247	9,670,409	16,671,104
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	8,367,849		1,302,560		9,670,409	
Ending Fund Balance, June 30		15,308,857	12,982,619	1,362,247	559,801	16,671,104	13,542,420

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2015-2016

Budget Year: 2016-2017

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	90,772	91,000				
Local Revenues	8800	15,595,631	16,000,000				
Total Revenues		15,686,403	16,091,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	38,212	40,000				
Total Other Financing Sources		38,212	40,000	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	15,678,313	16,000,000				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	15,678,313	16,000,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(15,640,101)	(15,960,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		46,302	131,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,187,231	16,233,533		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,187,231		0		0	
Ending Fund Balance, June 30		16,233,533	16,364,533	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					81,454	75,000
State Revenues	8600					727,207	990,964
Local Revenues	8800					492,499	427,560
Total Income		0	0	0	0	1,301,160	1,493,524
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					952,246	814,452
Employee Benefits	3000					282,334	300,034
Supplies and Materials	4000					109,447	81,162
Other Operating Expenses and Services	5000					24,230	44,870
Capital Outlay	6000						2,000
Total Expenditures		0	0	0	0	1,368,257	1,242,518
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(67,097)	251,006
Other Financing Sources	8900					67,097	34,722
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	285,728
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	285,728

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					45,326	87,500
Total Income		0	0	0	0	45,326	87,500
Expenditures							
Academic Salaries	1000					9,000	
Classified Salaries	2000						16,000
Employee Benefits	3000					1,151	
Supplies and Materials	4000					26,779	50,000
Other Operating Expenses and Services	5000					17,590	21,500
Capital Outlay	6000						22,000
Total Expenditures		0	0	0	0	54,520	109,500
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(9,194)	(22,000)
Other Financing Sources	8900					36,527	
Other Outgo	7000					5,000	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	22,333	(22,000)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		22,333
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	22,333	333

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,062,988	298,989				
Local Revenues	8800	8,114,386	7,024,605			254,843	200,000
Total Income		9,177,374	7,323,594	0	0	254,843	200,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	215,382	174,453				
Employee Benefits	3000	104,558	82,617				
Supplies and Materials	4000	6,980	5,000			6,098	10,000
Other Operating Expenses and Services	5000	830,771	53,769			2,751,658	4,092,020
Capital Outlay	6000	2,127,181	4,105,867			1,463,929	15,337,597
Total Expenditures		3,284,872	4,421,706	0	0	4,221,685	19,439,617
Excess /(Deficiency) of Revenues over Expenditures		5,892,502	2,901,888	0	0	(3,966,842)	(19,239,617)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,892,502	2,901,888	0	0	(3,966,842)	(19,239,617)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	35,213,719	41,106,221		0	78,018,139	74,051,297
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	35,213,719		0		78,018,139	
Ending Fund Balance, June 30		41,106,221	44,008,109	0	0	74,051,297	54,811,680

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	138,369	75,000	335,741	308,500		
Other Financing Sources	8900						
Total Income		138,369	75,000	335,741	308,500		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			271,901			
Supplies and Materials	4000	6,947					
Other Operating Expenses and Services	5000	234,733	125,000		300,000		
Capital Outlay	6000						
Total Expenditures		241,680	125,000	271,901	300,000		
Net Profit or Loss		(103,311)	(50,000)	63,840	8,500		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(103,311)	(50,000)	63,840	8,500		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	241,224	137,913	3,635,309	3,699,149		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	241,224		3,635,309			
Ending Fund Balance, June 30		137,913	87,913	3,699,149	3,707,649		

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	82,495	83,000	10,836	10,000	11,631	10,000
Total Income		82,495	83,000	10,836	10,000	11,631	10,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					24,396	23,737
Employee Benefits	3000					5,749	5,913
Supplies and Materials	4000			465	6,627	1,338	4,000
Other Operating Expenses and Services	5000	115,363	116,000	3,925	20,000		
Capital Outlay	6000						5,000
Total Expenditures		115,363	116,000	4,390	26,627	31,483	38,650
Excess /(Deficiency) of Revenues over Expenditures		(32,868)	(33,000)	6,446	(16,627)	(19,852)	(28,650)
Other Financing Sources	8900					20,000	20,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(32,868)	(33,000)	6,446	(16,627)	148	(8,650)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	228,206	195,338	10,181	16,627	37,161	37,309
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	228,206		10,181		37,161	
Ending Fund Balance, June 30		195,338	162,338	16,627	0	37,309	28,659

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	16,190,468	16,500,000				
State Revenues	8600	1,557,615	1,800,000				
Local Revenues	8800	3,636	15,000				
Total Income		17,751,719	18,315,000	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	6,007	15,000				
Capital Outlay	6000						
Total Expenditures		6,007	15,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		17,745,712	18,300,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	17,917,654	18,306,559				
Net Increase/(Decrease) in Fund Balance		(171,942)	(6,559)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	178,501	6,559		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	178,501		0		0	
Ending Fund Balance, June 30		6,559	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			200	250,000
Total Income		0	0	200	250,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	200	250,000
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	200	250,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,000,148	3,000,348
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,000,148	
Ending Fund Balance, June 30		0	0	3,000,348	3,250,348

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 930

Name: DESERT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	67,097
73	STUDENT BODY CENTER FEE TRUST FUND	12	RESTRICTED SUBFUND	20,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					161,788	
Adjustments	9020						
Adjusted Beginning Balance	9030			0		161,788	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			1,374,648		466,421	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	178,689	178,689
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	178,689	178,689
Other Operating Expenses and Services	5000		1,374,648		1,374,648	154,372	1,529,020
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,374,648	0	1,374,648	333,061	1,707,709
Ending Balance					0	295,148	295,148

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: 2015-2016

Budget Year: 2016-2017

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					295,148	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			295,148	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,134,000			332,100	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	584,248	584,248
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	584,248	584,248
Other Operating Expenses and Services	5000		1,134,000		1,134,000	43,000	1,177,000
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,134,000	0	1,134,000	627,248	1,761,248
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 930

Name: DESERT

EPA Revenue	6,854,330
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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	6,717,301	0	0	6,717,301
TOTAL		6,717,301	0	0	6,717,301

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 930

Name: DESERT

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	2,151,456	10.73%	1,517,383	11.85%	3,668,839	N/A	N/A
2016-17	2,578,408	12.58%	1,715,369	13.89%	4,293,777	624,938	17.03%
2017-18	3,016,737	14.43%	2,225,642	15.50%	5,242,379	948,602	22.09%
2018-19	3,471,569	16.28%	2,488,965	17.10%	5,960,534	718,155	13.70%
2019-20	3,943,386	18.13%	2,775,880	18.60%	6,719,266	758,732	12.73%
2020-21	4,237,455	19.10%	2,902,538	19.80%	7,139,993	420,727	6.26%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

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