

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2016-2017)  
(Budget Report for Fiscal Year 2017-2018)

District: DESERT

District Code: 930

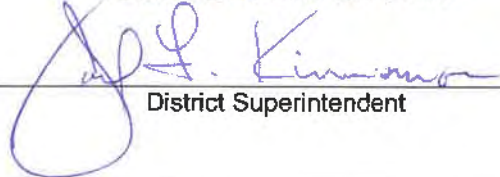
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

10/11/17

Date



District Superintendent

10-12-17

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

District ID: 930

Name: DESERT

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	10,033,792	10,033,792		10,033,792
Other	1300	7,693,082	7,693,082		7,693,082
<b>Total Instructional Salaries</b>		17,726,874	17,726,874	0	17,726,874
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		4,266,599	363,991	4,630,590
Other	1400		509,583	140,000	649,583
<b>Total Non-Instructional Salaries</b>		0	4,776,182	503,991	5,280,173
<b>Total Academic Salaries</b>		17,726,874	22,503,056	503,991	23,007,047
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		9,298,311	706,974	10,005,285
Other	2300		387,085	22,274	409,359
<b>Total Non-Instructional Salaries</b>		0	9,685,396	729,248	10,414,644
<b>Instructional Aides</b>					
Regular Status	2200	900,058	900,058	15,964	916,022
Other	2400				0
<b>Total Instructional Aides</b>		900,058	900,058	15,964	916,022
<b>Total Classified Salaries</b>		900,058	10,585,454	745,212	11,330,666
<b>Employee Benefits</b>	3000	7,102,271	13,265,083	519,091	13,784,174
<b>Supplies and Materials</b>	4000		607,186	83,245	690,431
<b>Other Operating Expenses</b>	5000		5,605,145	612,847	6,217,992
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		25,729,203	52,565,924	2,464,386	55,030,310

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 930

Name: DESERT

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		258,524		258,524
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		355,589		355,589
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		317,955		317,955
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		1,491,731		1,491,731

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 930

Name: DESERT

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) 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			26,900	26,900
Equipment - Replacement	6420				0
Total Equipment		0	0	26,900	26,900
Total Capital Outlay		0	0	26,900	26,900
Other Outgo	7000			(181,706)	(181,706)
<b>Total Exclusions</b>		0	2,423,799	(154,806)	2,268,993
<b>Total for ECS 84362, 50% Law</b>		25,729,203	50,142,125	2,619,192	52,761,317
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.31%	100.00%		
<b>50% of Current Expense of Education</b>			25,071,062		
<b>Nonexempted (Remaining) Deficiency from second preceding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		25,729,203	50,142,125	2,619,192	52,761,317
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		25,729,203	52,565,924	2,464,386	55,030,310
<b>Capital Expenditures</b>	6000	75,728	654,969	26,901	681,870
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		25,804,931	53,220,893	2,491,287	55,712,180

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2017

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	472,112	139,064	611,176
In County Treasury	9112	21,104,995	2,204,595	23,309,590
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	2,659,867	2,590,720	5,250,587
Due from Other Funds	9140	350,000	257,055	607,055
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		24,601,974	5,191,434	29,793,408
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,487,266	413,726	8,900,992
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	60,696	365	61,061
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,415,477	3,147,765	4,563,242
<b>TOTAL LIABILITIES</b>		9,963,439	3,561,856	13,525,295

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

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

For Year Ended June 30, 2017

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	14,638,535		14,638,535
Total Fund Balance		14,638,535	0	14,638,535
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		1,629,578	1,629,578
Total Designated Fund Balance		0	1,629,578	1,629,578
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		14,638,535	1,629,578	16,268,113
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		24,601,974	5,191,434	29,793,408

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, 2017

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	17,426,211		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		17,426,211	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	17,426,211		
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>		17,426,211	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>		17,426,211	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		17,426,211	0	0



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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			22,759			53,815
In County Treasury	9112			210,412			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			174,009			
Due from Other Funds	9140			14,244			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						1,755
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	421,424	0	0	55,570
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			5,542			19,125
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			350,921			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	356,463	0	0	19,125

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, 2017

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
<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	64,961	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		<b>0</b>	<b>0</b>	<b>64,961</b>	<b>0</b>	<b>0</b>	<b>0</b>
<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	0	0	0	0
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted Fund Balance	9790	0	0	0	0	0	36,445
<b>TOTAL FUND EQUITY</b>		<b>0</b>	<b>0</b>	<b>64,961</b>	<b>0</b>	<b>0</b>	<b>36,445</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>0</b>	<b>0</b>	<b>421,424</b>	<b>0</b>	<b>0</b>	<b>55,570</b>

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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			1,485
In County Treasury	9112	35,944,125		820,598
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			66,801,854
Accounts Receivable	9130	109,079		3,478
Due from Other Funds	9140	41,410		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		36,094,614	0	67,627,415
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,127,028		549,449
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	256,150		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		1,383,178	0	549,449

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	34,711,436		67,077,966
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		<b>34,711,436</b>	<b>0</b>	<b>67,077,966</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>34,711,436</b>	<b>0</b>	<b>67,077,966</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>36,094,614</b>	<b>0</b>	<b>67,627,415</b>

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, 2017

District ID: 930

Name: DESERT

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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	9380				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 930

Name: DESERT

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 930

Name: DESERT

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		2,441
In County Treasury	9112	359,854	3,749,244
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	785	21,348
Due from Other Funds	9140		1,477
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>		360,639	3,774,508



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, 2017

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	80,000	
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		80,000	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	80,000	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, 2017

District ID: 930

Name: DESERT

Description	CA (Object)	61 Self-Insurance Fund	69 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		3,774,508
Unassigned	9790		
<b>Total Reserved Fund Balance</b>		0	3,774,508
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	280,639	
<b>Total Designated Fund Balance</b>		280,639	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>		280,639	3,774,508
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		360,639	3,774,508

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	133,346			16,295				350
In County Treasury	9112		25,813	37,854					
Cash With Fiscal Agents	9113								3,000,000
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,804							351,417
Accounts Receivable	9130		65	52					1
Due from Other Funds	9140		2,061	1,896					
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>		194,150	27,939	39,802	16,295	0	0	0	3,351,768

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 930

Name: DESERT

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	14,552	172	6,576					
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			13					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
<b>Total Current Liabilities and Deferred Revenue</b>		<b>14,552</b>	<b>172</b>	<b>6,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
<b>Total Long-Term Liabilities</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>14,552</b>	<b>172</b>	<b>6,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**Fiduciary Funds Group**  
**70 Trust Funds**

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2017

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				16,295				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	179,599	27,767	33,213					
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		<b>179,599</b>	<b>27,767</b>	<b>33,213</b>	<b>16,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								3,351,768
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,351,768</b>
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>		<b>179,599</b>	<b>27,767</b>	<b>33,213</b>	<b>16,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,351,768</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>194,151</b>	<b>27,939</b>	<b>39,802</b>	<b>16,295</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,351,768</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		34,613	34,613
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		340,595	340,595
Other Federal Revenues	8190		2,438,923	2,438,923
<b>Total Federal Revenues</b>	8100	0	2,814,131	2,814,131
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	(267,679)		(267,679)
State General Apportionment	8612	3,129,723		3,129,723
Other General Apportionment	8613	236,677		236,677
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		663,890	663,890
Disabled Students Programs and Services(DSPS)	8623		793,592	793,592
Temporary Assistance for Needy Families (TANF)	8624		34,613	34,613
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,585,997	2,585,997

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>EPA Proceeds</b>	8630	7,635,695		7,635,695
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,438,090	5,438,090
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	320,193		320,193
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,491,731	496,808	1,988,539
State Mandated Costs	8685	982,318		982,318
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,036,958		2,036,958
<b>Total State Revenues</b>	8600	15,565,616	10,012,990	25,578,606

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	26,536,354		26,536,354
Tax Allocation, Supplemental Roll	8812	605,670		605,670
Tax Allocation, Unsecured Roll	8813	1,211,155		1,211,155
Prior Years Taxes	8816	704,650		704,650
Education Revenues Augmentation Fund (ERAF)	8817	(1,604,508)		(1,604,508)
Redevelopment Agency Funds - Pass Through	8818	401,031		401,031
Redevelopment Agency Funds - Residual	8819	7,970,403		7,970,403
Redevelopment Agency Funds - Asset Liquidation	8819.1	87,305		87,305
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		315,317	315,317
Sales and Commissions	8840	576		576
Rentals and Leases	8850	120,430	6,565	126,995
Interest and Investment Income	8860	173,194		173,194
Student Fees and Charges	8870			
Community Services Classes	8872		523,873	523,873
Dormitory	8873			0
Enrollment	8874	2,381,343		2,381,343
Contra Revenue Account	8874.1	(187,581)		(187,581)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		650,244	650,244
Instructional Materials Fees and Sales of Materials	8877	18,207		18,207
Insurance	8878	1,330		1,330
Student Records	8879	63,447		63,447
Nonresident Tuition	8880	1,590,137		1,590,137
Parking Services and Public Transportation	8881		242,600	242,600
Other Student Fees and Charges	8885	(100,704)	7,223	(93,481)
Other Local Revenues	8890	343,236	966,189	1,309,425
<b>Total Local Revenues</b>	8800	40,315,675	2,712,011	43,027,686
<b>Total Revenues</b>		55,881,291	15,539,132	71,420,423



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(976,704)	976,704	0
<b>Total Other Financing Sources</b>	8900	(976,704)	976,704	0
<b>Total Revenues and Other Financing Sources</b>		54,904,587	16,515,836	71,420,423

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: 2016-2017

Budget Year: 2017-2018

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	671,430	33,438	34,291	26,524		765,683
Architecture and Environmental Design	0200	302,837	1,498	4,771			309,106
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	900,440	4,208	39,070	12,516		956,234
Business and Management	0500	625,615	4,779	5,543	2,000		637,937
Communications	0600	341,996	10,222	22,624	10,656		385,498
Computer and Information Science	0700	679,099	11,246	9,488	19,000		718,833
Education	0800	2,833,157	156,580	108,954	395,208		3,293,899
Engineering and Related Industrial Technology	0900	889,566	22,552	68,019	131,029		1,111,166
Fine and Applied Arts	1000	1,855,090	107,777	114,953	72,945		2,150,765
Foreign language	1100	360,576	2,374	4,961			367,911
Health	1200	1,667,550	130,057	140,724	185,375		2,123,706
Consumer Education And Home Economics	1300	778,887	37,683	98,052	5,689		920,311
Law	1400						0
Humanities(Letters)	1500	3,569,193	25,501	10,357			3,605,051
Library Science	1600		172				172
Mathematics	1700	3,014,821	50,982	3,347	118,979		3,188,129
Military Studies	1800						0
Physical Sciences	1900	1,268,443	44,839	76,398	163,475		1,553,155
Psychology	2000	558,383	3,768				562,151
Public Affairs and Services	2100	802,251	155,221	53,082			1,010,554
Social Sciences	2200	1,805,922	163,587	353,231	1,367		2,324,107
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,579,102	552,774	565,795	228,397		3,926,068
Instruc Staff-Retirees' Brnfts & Retire Incents	5900	258,425	99				258,524
<b>Sub-Total Instructional Activites</b>		<b>25,562,783</b>	<b>1,519,357</b>	<b>1,713,660</b>	<b>1,373,160</b>		<b>30,168,960</b>
<b>Total Expenditures for GF Activlities*</b>		<b>26,080,903</b>	<b>31,965,352</b>	<b>10,449,081</b>	<b>2,309,744</b>	<b>1,141,894</b>	<b>71,946,974</b>

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	(1,997)	5,491,555	459,948	38,240		5,987,746
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030	(99)	270,956	23,199			294,056
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		<b>(2,096)</b>	<b>5,762,511</b>	<b>483,147</b>	<b>38,240</b>	<b>0</b>	<b>6,281,802</b>
Instructional Support Services	6100						
Learning Center	6110	381,259	2,226,549	391,358	125,037		3,124,203
Library	6120	(2,280)	979,100	199,510	108,588		1,284,918
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			7,012			7,012
<b>Total Instructional Support Services</b>		<b>378,979</b>	<b>3,205,649</b>	<b>597,880</b>	<b>233,625</b>	<b>0</b>	<b>4,416,133</b>
Admissions and Records	6200		800,479	29,285			829,764
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	(7,884)	3,915,122	380,743	70,459		4,358,440
Matriculation and Student Assessment	6320			29,748			29,748
Transfer Programs	6330		23,097	5,481			28,578
Career Guidance	6340		23,097	2,928			26,025
Other Student Counseling and Guidance	6380						0
<b>Total Student Counseling and Guidance</b>		<b>(7,884)</b>	<b>3,961,316</b>	<b>418,900</b>	<b>70,459</b>	<b>0</b>	<b>4,442,791</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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)	2,751	49,861			52,585
Disabled Student Programs and Services (DSPS)	6420	(1,485)	1,062,062	62,894	58,276		1,181,747
Extended Opportunity Programs and Services (EOPS)	6430	(49)	597,253	19,797			617,001
Health Services	6440		354,735	147,349			502,084
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,082,147	63,048			1,145,195
Job Placement Services	6470			3,804			3,804
Veterans Services	6480		112,385	2,260			114,645
Miscellaneous Student Services	6490						0
<b>Total Other Student Services</b>		<b>(1,561)</b>	<b>3,211,333</b>	<b>349,013</b>	<b>58,276</b>	<b>0</b>	<b>3,617,061</b>
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		801,091	557,673	45,088		1,403,852
Custodial Services	6530		1,372,566	91,322			1,463,888
Grounds Maintenance and Repairs	6550		423,433	22,235	26,501		472,169
Utilities	6570			1,380,999			1,380,999
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	<b>6500</b>	<b>0</b>	<b>2,597,090</b>	<b>2,052,229</b>	<b>71,589</b>	<b>0</b>	<b>4,720,908</b>
Planning, Policymaking and Coordinations	6600	(272)	979,200	439,717	13,028		1,431,673

\* 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: 2016-2017

Budget Year: 2017-2018

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		1,297,762	856,387	5,734		2,159,883
Human Resources Management	6730		1,056,532	765,665	18,861		1,841,058
Noninstruct Staff Retirees' Benefits & Retirement *	6740		364,248				364,248
Staff Development	6750		2,599	51,902			54,501
Staff Diversity	6760		106,100				106,100
Logistical Services	6770		1,441,182	339,186	36,985		1,817,353
Management Information Systems	6780		2,461,929	594,357	288,354		3,344,640
Other General Institutional Support Services	6790		6,039				6,039
<b>Total General Institutional Support Services</b>	6700	0	6,736,391	2,607,497	349,934	0	9,693,822
Community Services & Economic Development	6800						
Community Recreation	6810	(271)	532,792	309,679	1,230		843,430
Community Service Classes	6820		129,158	360,627	4,323		494,108
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890			424			424
<b>Total Community Services</b>	6800	(271)	661,950	670,730	5,553	0	1,337,962

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			7,265	964		8,229
Farm Operations	6930						0
Food Services	6940		91,325				91,325
Parking	6950		365,956	24,345			390,301
Student and Co-Curricular Activities	6960	6,957	1,060,921	423,878	34,900		1,526,656
Student Housing	6970						0
Other Ancillary Services	6990	3,550	6,777	8,369			18,696
<b>Total Ancillary Services</b>	<b>6900</b>	<b>10,507</b>	<b>1,524,979</b>	<b>463,857</b>	<b>35,864</b>	<b>0</b>	<b>2,035,207</b>
Auxiliary Operations	7000						
Contract Education	7010	140,718	775,055	605,170	60,016	81,852	1,662,811
Other Auxiliary Operations	7090		230,042	17,996			248,038
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>140,718</b>	<b>1,005,097</b>	<b>623,166</b>	<b>60,016</b>	<b>81,852</b>	<b>1,910,849</b>

For Actual Year: 2016-2017

Budget Year: 2017-2018

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
<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					(77,407)	(77,407)
Student Aid	7320					1,031,400	1,031,400
Other Outgo	7390					106,049	106,049
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	1,060,042	1,060,042
<b>Sub-Total Non-Instructional Activities</b>		518,120	30,445,995	8,735,421	936,584	1,141,894	41,778,014
<b>Total Expenditures General Fund: activities *</b>		26,080,903	31,965,352	10,449,081	2,309,744	1,141,894	71,946,974

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: DESERT

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$71,606,439
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	8,178.15		
	2. 2016-2017 Second Period Actual FTES	9,132.94		
	3. 2016-2017 Population change factor (C2/C1)	1.1167		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$82,913,542
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)			\$82,913,542
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$82,913,542
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			18,402,815
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			325,740
C.	Local Property taxes			31,562,596
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.	2017-2018 Appropriations Subject to Limit			\$50,291,151



For Actual Year: 2016-2017

Budget Year: 2017-2018

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			2,814,131	3,579,237	2,814,131	3,579,237
State Revenues	8600	15,565,616	20,452,956	10,012,990	12,468,215	25,578,606	32,921,171
Local Revenues	8800	40,315,675	38,984,909	2,712,011	3,256,807	43,027,686	42,241,516
<b>Total Revenues</b>		<b>55,881,291</b>	<b>59,437,865</b>	<b>15,539,132</b>	<b>19,304,059</b>	<b>71,420,423</b>	<b>78,741,924</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	23,007,046	24,838,238	3,353,667	3,060,777	26,360,713	27,899,015
Classified Salaries	2000	11,330,667	12,942,551	3,788,790	5,322,903	15,119,457	18,265,454
Employee Benefits	3000	13,784,172	14,984,730	2,781,913	2,709,465	16,566,085	17,704,195
Supplies and Materials	4000	690,432	767,931	1,075,282	2,309,313	1,765,714	3,077,244
Other Operating Expenses and Services	5000	6,234,598	6,682,439	2,448,769	4,359,854	8,683,367	11,042,293
Capital Outlay	6000	681,870	536,400	1,627,874	2,400,514	2,309,744	2,936,914
<b>Total Expenditures</b>		<b>55,728,785</b>	<b>60,762,289</b>	<b>15,076,295</b>	<b>20,162,826</b>	<b>70,805,080</b>	<b>80,925,115</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>152,506</b>	<b>(1,324,424)</b>	<b>462,837</b>	<b>(858,767)</b>	<b>615,343</b>	<b>(2,183,191)</b>
<b>Other Financing Sources</b>	8900	-976,704	-968,778	976,704	968,778	0	0
<b>Other Outgo</b>	7000	(153,876)	(278,026)	1,295,770	1,471,832	1,141,894	1,193,806
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(670,322)</b>	<b>(2,015,176)</b>	<b>143,771</b>	<b>(1,361,821)</b>	<b>(526,551)</b>	<b>(3,376,997)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	15,308,857	14,638,535	1,362,247	1,629,578	16,871,104	16,268,113
Prior Years Adjustments	9020			123,560		123,560	
Adjusted Beginning Balance	9030	15,308,857		1,485,807		16,794,664	
<b>Ending Fund Balance, June 30</b>		<b>14,638,535</b>	<b>12,623,359</b>	<b>1,629,578</b>	<b>267,757</b>	<b>16,268,113</b>	<b>12,891,116</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2016-2017

Budget Year: 2017-2018

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		<b>REVENUES:</b>					
Federal Revenues	8100						
State Revenues	8600	88,473	89,000				
Local Revenues	8800	16,008,351	16,009,000				
<b>Total Revenues</b>		<b>16,096,824</b>	<b>16,098,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	14,904,146	14,905,000				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	<b>7000</b>	<b>14,904,146</b>	<b>14,905,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Other Financing Sources / (Other Outgo)</b>	<b>8900 &amp; 7000</b>	<b>(14,904,146)</b>	<b>(14,905,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Increase/Decrease in Fund Balance</b>		<b>1,192,678</b>	<b>1,193,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	16,233,533	17,426,211		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	8030	16,233,533		0		0	
<b>Ending Fund Balance, June 30</b>		<b>17,426,211</b>	<b>18,619,211</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					83,461	80,000
State Revenues	8600					727,949	980,170
Local Revenues	8800					564,453	244,166
<b>Total Income</b>		0	0	0	0	1,375,863	1,304,336
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					937,609	825,026
Employee Benefits	3000					313,462	295,484
Supplies and Materials	4000					102,708	79,620
Other Operating Expenses and Services	5000					15,342	122,556
Capital Outley	6000						
<b>Total Expenditures</b>		0	0	0	0	1,369,121	1,322,686
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	6,742	(18,350)
<b>Other Financing Sources</b>	8900					58,219	72,338
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) In Fund Balance</b>		0	0	0	0	64,961	53,988
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	0	64,961
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	64,961	118,949

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					124,063	100,000
<b>Total Income</b>		0	0	0	0	124,063	100,000
<b>Expenditures</b>							
Academic Salaries	1000					10,000	10,000
Classified Salaries	2000					16,327	5,000
Employee Benefits	3000					1,815	1,500
Supplies and Materials	4000					71,099	75,000
Other Operating Expenses and Services	5000					10,709	8,500
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	109,950	100,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	14,113	0
Other Financing Sources	8900						
Other Outgo	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	14,113	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	22,333	36,446
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		22,333	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	36,446	36,446

For Actual Year: 2016-2017

Budget Year: 2017-2018

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL OUTLAY 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	370,359					
Local Revenues	8800	8,794,439	7,707,160			349,228	200,000
<b>Total Income</b>		9,164,798	7,707,160	0	0	349,228	200,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	181,096	376,628				
Employee Benefits	3000	84,855	168,933				
Supplies and Materials	4000	5,693				17,684	12,000
Other Operating Expenses and Services	5000	1,131,345	487,635			2,904,579	4,466,637
Capital Outlay	6000	4,577,594	5,744,270			4,400,296	28,276,090
<b>Total Expenditures</b>		5,980,583	6,777,466	0	0	7,322,559	32,754,727
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		3,184,215	929,694	0	0	(6,973,331)	(32,554,727)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	9,579,000					
<b>Net Increase/(Decrease) in Fund Balance</b>		(6,394,785)	929,694	0	0	(6,973,331)	(32,554,727)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	41,106,221	34,711,436		0	74,051,297	67,077,966
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	41,106,221		0		74,051,297	
<b>Ending Fund Balance, June 30</b>		34,711,436	35,641,130	0	0	67,077,966	34,523,239

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	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: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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



For Actual Year: 2016-2017

Budget Year: 2017-2018

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	141,160	75,000	381,620	330,000		
Other Financing Sources	8900						
<b>Total Income</b>		141,160	75,000	381,620	330,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	1,259					
Employee Benefits	3000	204		306,261			
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(5,255)	85,000		300,000		
Capital Outlay	6000	2,228					
<b>Total Expenditures</b>		(1,564)	85,000	306,261	300,000		
<b>Net Profit or Loss</b>		142,724	(10,000)	75,359	30,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		142,724	(10,000)	75,359	30,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	137,913	280,637	3,699,149	3,774,508		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	137,913		3,699,149			
<b>Ending Fund Balance, June 30</b>		280,637	270,637	3,774,508	3,804,508		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	76,812	80,000	11,805	10,000	12,758	10,000
<b>Total Income</b>		76,812	80,000	11,805	10,000	12,758	10,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					21,726	30,369
Employee Benefits	3000					7,609	10,415
Supplies and Materials	4000			40	9,800	3,210	3,500
Other Operating Expenses and Services	5000	92,551		625	25,200	322	500
Capital Outlay	6000					3,987	5,000
<b>Total Expenditures</b>		92,551	0	665	35,000	36,854	49,784
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(15,739)	80,000	11,140	(25,000)	(24,096)	(39,784)
<b>Other Financing Sources</b>	8900					20,000	20,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(15,739)	80,000	11,140	(25,000)	(4,096)	(19,784)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	195,338	179,599	16,627	27,767	37,309	33,213
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	195,338		16,627		37,309	
<b>Ending Fund Balance, June 30</b>		179,599	259,599	27,767	2,767	33,213	13,429

For Actual Year: 2016-2017

Budget Year: 2017-2018

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	16,123,348	16,500,000				
State Revenues	8600	1,968,865	2,100,000				
Local Revenues	8800	10,046	11,000				
<b>Total Income</b>		<b>18,102,259</b>	<b>18,611,000</b>	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	10,039	11,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>10,039</b>	<b>11,000</b>	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>18,092,220</b>	<b>18,600,000</b>	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	18,082,484	18,616,295				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>9,736</b>	<b>(16,295)</b>	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	6,559	16,295		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,559		0		0	
<b>Ending Fund Balance, June 30</b>		<b>16,295</b>	<b>0</b>	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			351,420	300,000
<b>Total Income</b>		0	0	351,420	300,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				1,600
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	1,600
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	351,420	298,400
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	351,420	298,400
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,000,348	3,351,768
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,000,348	
<b>Ending Fund Balance, June 30</b>		0	0	3,351,768	3,650,168

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 930

Name: DESERT

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

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,491,731			496,808	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	219,327	219,327
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	219,327	219,327
Other Operating Expenses and Services	5000		1,491,731		1,491,731	15,839	1,507,570
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,491,731	0	1,491,731	235,166	1,726,897
<b>Ending Balance</b>					0	556,790	556,790

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: 2016-2017

Budget Year: 2017-2018

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				556,790		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			556,790		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	1,491,731			422,122		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	932,912	932,912
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	932,912	932,912
Other Operating Expenses and Services	5000		1,491,731		1,491,731	46,000	1,537,731
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,491,731	0	1,491,731	978,912	2,470,643
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 930

Name: DESERT

EPA Revenue	7,635,695
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 930

Name: DESERT

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	2,214,826	1,517,384	3,732,210	N/A	N/A
2016-17	2,871,415	1,975,179	4,846,594	1,114,384	29.86%
2017-18	3,458,366	2,286,159	5,744,525	897,931	18.53%
2018-19	4,096,833	2,757,566	6,854,399	1,109,874	19.32%
2019-20	4,790,501	3,279,828	8,070,329	1,215,930	17.74%
2020-21	5,299,145	3,884,231	9,183,376	1,113,047	13.79%

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.