

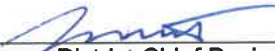

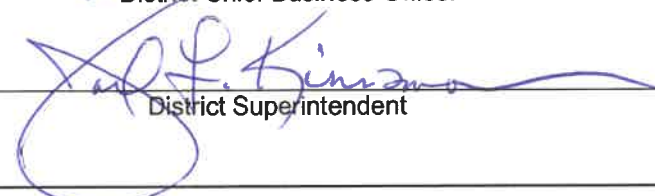
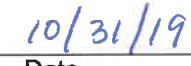
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2018-2019)  
(Budget Report for Fiscal Year 2019-2020)

District: DESERT

District Code: 930

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

 _____ District Chief Business Officer	 _____ Date
 _____ District Superintendent	 _____ Date

Contact:

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

District ID: 930

Name: DESERT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	12,167,243	12,167,243		12,167,243
Other	1300	8,566,205	8,566,205		8,566,205
<b>Total Instructional Salaries</b>		20,733,448	20,733,448	0	20,733,448
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		4,939,457	449,566	5,389,023
Other	1400		875,513	139,000	1,014,513
<b>Total Non-Instructional Salaries</b>		0	5,814,970	588,566	6,403,536
<b>Total Academic Salaries</b>		20,733,448	26,548,418	588,566	27,136,984
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		12,062,844	1,002,894	13,065,738
Other	2300		695,996	40,596	736,592
<b>Total Non-Instructional Salaries</b>		0	12,758,840	1,043,490	13,802,330
<b>Instructional Aides</b>					
Regular Status	2200	1,032,250	1,032,250		1,032,250
Other	2400				0
<b>Total Instructional Aides</b>		1,032,250	1,032,250	0	1,032,250
<b>Total Classified Salaries</b>		1,032,250	13,791,090	1,043,490	14,834,580
<b>Employee Benefits</b>	3000	9,907,877	18,874,500	812,540	19,687,040
<b>Supplies and Materials</b>	4000		956,141	133,826	1,089,967
<b>Other Operating Expenses</b>	5000		6,341,728	783,541	7,125,269
<b>Equipment Replacement</b>	6420			6,294	6,294
<b>Total Expenditures Prior to Exclusions</b>		31,673,575	66,511,877	3,368,257	69,880,134

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 930

Name: DESERT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900		524,751		524,751
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		691,560		691,560
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		135,110		135,110
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		1,821,900		1,821,900

For Actual Year: 2018-2019

Budget Year: 2019-2020

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			(75,135)	(75,135)
<b>Total Exclusions</b>		0	3,173,321	(75,135)	3,098,186
<b>Total for ECS 84362, 50% Law</b>		31,673,575	63,338,556	3,443,392	66,781,948
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.01%	100.00%		
<b>50% of Current Expense of Education</b>			31,669,278		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		31,673,575	63,338,556	3,443,392	66,781,948
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		31,673,575	66,511,877	3,368,257	69,880,134
<b>Capital Expenditures</b>	6000	14,250	234,157	6,294	240,451
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		31,687,825	66,746,034	3,374,551	70,120,585

For Year Ended June 30, 2019

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	563,074	191,463	754,537
In County Treasury	9112	24,683,915	2,609,840	27,293,755
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,294,654	2,936,340	6,230,994
Due from Other Funds	9140	367,000	54,339	421,339
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220		2,061	2,061
<b>TOTAL ASSETS</b>		28,923,643	5,794,043	34,717,686
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,925,204	410,027	12,335,231
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	100,004	110,781	210,785
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,274,379	3,277,160	4,551,539
<b>TOTAL LIABILITIES</b>		13,299,587	3,797,968	17,097,555

For Year Ended June 30, 2019

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		1,996,075	1,996,075
Total Designated Fund Balance		0	1,996,075	1,996,075
Uncommitted Fund Balance	9790	15,624,056		15,624,056
<b>TOTAL FUND EQUITY</b>		15,624,056	1,996,075	17,620,131
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		28,923,643	5,794,043	34,717,686

- 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, 2019

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	37,173,702		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		37,173,702	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	37,173,702		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		37,173,702	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>		37,173,702	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		37,173,702	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, 2019

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>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			1,574			35,543
In County Treasury	9112			561,926			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			169,548			
Due from Other Funds	9140			170,742			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	903,790	0	0	35,543
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			15,416			
Accrued Salaries and Wages Payable	9520						52,187
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			401,840			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	417,256	0	0	52,187

- 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, 2019

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	0	0	0	0
Unassigned	9790	0	0	0	0	0	(16,644)
Total Fund Balance		0	0	0	0	0	(16,644)
<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	486,534	0	0	0
Total Designated Fund Balance		0	0	486,534	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	486,534	0	0	(16,644)
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	903,790	0	0	35,543

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			8,744
In County Treasury	9112	35,333,793		31,431,676
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			38,638,425
Accounts Receivable	9130	239,634		224,545
Due from Other Funds	9140	4,514,445		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	20,204		357,433
<b>TOTAL ASSETS</b>		40,108,076	0	70,660,823
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	232,792		365,114
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	23,016		
Temporary Loans	9550			4,500,000
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		255,808	0	4,865,114

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	39,852,268		65,795,709
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		39,852,268	0	65,795,709
<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>		39,852,268	0	65,795,709
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		40,108,076	0	70,660,823

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 930

Name: DESERT

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 930

Name: DESERT

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		1,129
In County Treasury	9112	362,829	4,055,880
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	2,348	34,846
Due from Other Funds	9140		2,574
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>		365,177	4,094,429



COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	375	
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		375	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	375	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	364,802	
Unassigned	9790		
Total Reserved Fund Balance		364,802	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		4,094,429
Total Designated Fund Balance		0	4,094,429
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>		364,802	4,094,429
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		365,177	4,094,429

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	137,397	490		(8,804)				
In County Treasury	9112		35,909	11,963					362
Cash With Fiscal Agents	9113								3,000,000
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,866							628,099
Accounts Receivable	9130	5,837	201	42					2
Due from Other Funds	9140		1,617	21,410					
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>		204,100	38,217	33,415	(8,804)	0	0	0	3,628,463

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	4,459	1,865						
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			17,000					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		4,459	1,865	17,000	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
<b>TOTAL LIABILITIES</b>	968	4,459	1,865	17,000	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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				(8,804)				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	199,641							
Unassigned	9790								
Total Reserved Fund Balance		199,641	0	0	(8,804)	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		36,352	16,415					3,628,463
Total Designated Fund Balance		0	36,352	16,415	0	0	0	0	3,628,463
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>		199,641	36,352	16,415	(8,804)	0	0	0	3,628,463
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		204,100	38,217	33,415	(8,804)	0	0	0	3,628,463

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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		1,172,403	1,172,403
Workforce Investment Act	8130		692,533	692,533
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		243,524	243,524
Veterans Education	8160		229,793	229,793
Vocational and Technical Education Act (VATEA)	8170		392,787	392,787
Other Federal Revenues	8190		598,952	598,952
<b>Total Federal Revenues</b>	8100	0	3,329,992	3,329,992
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	1,576,602		1,576,602
State General Apportionment	8612	8,035,061		8,035,061
Other General Apportionment	8613	662,609		662,609
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		705,663	705,663
Disabled Students Programs and Services(DSPS)	8623		966,547	966,547
Temporary Assistance for Needy Families (TANF)	8624		70,785	70,785
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		410,606	410,606
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,936,200	8,936,200

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	10,101,499		10,101,499
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		441,718	441,718
Other Reimbursable Categorical Programs	8652		724,134	724,134
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	309,747		309,747
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,821,900	770,350	2,592,250
State Mandated Costs	8685	296,104		296,104
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,915,373	576,008	4,491,381
<b>Total State Revenues</b>	8600	26,718,895	13,602,011	40,320,906

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	28,863,500		28,863,500
Tax Allocation, Supplemental Roll	8812	471,456		471,456
Tax Allocation, Unsecured Roll	8813	1,278,499		1,278,499
Prior Years Taxes	8816	578,112		578,112
Education Revenues Augmentation Fund (ERAF)	8817	(2,655,813)		(2,655,813)
Redevelopment Agency Funds - Pass Through	8818	527,804		527,804
Redevelopment Agency Funds - Residual	8819	11,962,785		11,962,785
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,167,108		1,167,108
Contributions, Gifts, Grants, and Endowments	8820		737,220	737,220
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		454,293	454,293
Sales and Commissions	8840			0
Rentals and Leases	8850	119,256		119,256
Interest and Investment Income	8860	360,728		360,728
Student Fees and Charges	8870			
Community Services Classes	8872		891,519	891,519
Dormitory	8873			0
Enrollment	8874	2,421,555		2,421,555
Contra Revenue Account	8874.1	(290,089)		(290,089)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		710,506	710,506
Instructional Materials Fees and Sales of Materials	8877	28,140		28,140
Insurance	8878	80		80
Student Records	8879	48,513		48,513
Nonresident Tuition	8880	1,334,575		1,334,575
Parking Services and Public Transportation	8881		236,810	236,810
Other Student Fees and Charges	8885	327,816	44,455	372,271
Other Local Revenues	8890	457,402	308,170	765,572
<b>Total Local Revenues</b>	8800	47,001,427	3,382,973	50,384,400
<b>Total Revenues</b>		73,720,322	20,314,976	94,035,298



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	(939,002)	939,002	0
<b>Total Other Financing Sources</b>	8900	(939,002)	939,002	0
<b>Total Revenues and Other Financing Sources</b>		72,781,320	21,253,978	94,035,298

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	827,857	41,532	151,399	77,035		1,097,823
Architecture and Environmental Design	0200	336,556	2,616	450	6,470		346,092
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,103,516	28,021	48,974	13,838		1,194,349
Business and Management	0500	781,364	62,936	7,901	757		852,958
Communications	0600	512,437	55,843	100,588	249,817		918,685
Computer and Information Science	0700	980,609	58,841	13,684			1,053,134
Education	0800	3,652,246	126,913	86,920	7,978		3,874,057
Engineering and Related Industrial Technology	0900	1,246,454	61,114	235,590	261,610		1,804,768
Fine and Applied Arts	1000	2,046,229	166,405	188,911	46,026		2,447,571
Foreign language	1100	424,139	2,703				426,842
Health	1200	2,580,830	177,859	387,314	145,599		3,291,602
Consumer Education And Home Economics	1300	1,154,714	45,288	90,788	16,368		1,307,158
Law	1400						0
Humanities(Letters)	1500	4,049,284	182,054	4,569			4,235,907
Library Science	1600						0
Mathematics	1700	3,022,588	162,907	718			3,186,213
Military Studies	1800						0
Physical Sciences	1900	1,520,399	343,821	68,596	46,273		1,979,089
Psychology	2000	637,484	16,693				654,177
Public Affairs and Services	2100	953,402	381,301	86,811	15,316		1,436,830
Social Sciences	2200	2,189,099	281,015	297,413	2,224		2,769,751
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,218,775	1,089,879	916,272	38,334		5,263,260
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	524,686	65				524,751
<b>Sub-Total Instructional Activites</b>		31,762,668	3,287,806	2,686,898	927,645		38,665,017
<b>Total Expenditures for GF Activities*</b>		32,347,105	41,859,499	13,209,142	1,485,784	2,509,676	91,411,206

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		6,644,298	711,785	17,035		7,373,118
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030	240	330,923	27,351			358,514
Other Instructional Administration & Governance	6090		3,103				3,103
<b>Total Instructional Admin. &amp; Governance</b>		240	6,978,324	739,136	17,035	0	7,734,735
Instructional Support Services	6100						
Learning Center	6110	580,038	2,139,787	198,866	10,417		2,929,108
Library	6120	771	1,627,014	250,429	114,916		1,993,130
Media	6130			525			525
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			9,020			9,020
<b>Total Instructional Support Services</b>		580,809	3,766,801	458,840	125,333	0	4,931,783
Admissions and Records	6200		1,158,362	49,497			1,207,859
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,670,943	257,304	4,803		4,933,050
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		44,363	5,500	807		50,670
Career Guidance	6340		20,176	3,987			24,163
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	4,735,482	266,791	5,610	0	5,007,883

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		6,754	38,403			45,157
Disabled Student Programs and Services (DSPS)	6420		1,606,228	28,414	2,348		1,636,990
Extended Opportunity Programs and Services (EOPS)	6430		714,671	21,560			736,231
Health Services	6440		424,594	126,910			551,504
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,176,175	103,525	1,947		1,281,647
Job Placement Services	6470			3,889			3,889
Veterans Services	6480		124,702	8,634			133,336
Miscellaneous Student Services	6490		12,742	69,728			82,470
<b>Total Other Student Services</b>		0	4,065,866	401,063	4,295	0	4,471,224
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,188,400	668,434	1,039		1,857,873
Custodial Services	6530		1,703,164	154,246			1,857,410
Grounds Maintenance and Repairs	6550		620,742	35,130			655,872
Utilities	6570			1,604,276			1,604,276
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	3,512,306	2,462,086	1,039	0	5,975,431
<b>Planning, Policymaking and Coordinations</b>	6600		1,449,737	766,151			2,215,888

\* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		123,991	87,017			211,008
Fiscal Operations	6720		1,409,004	1,093,138	4,260		2,506,402
Human Resources Management	6730		1,485,131	934,357	4,018		2,423,506
Noninstruct Staff Retirees' Benefits & Retirement *	6740		691,560				691,560
Staff Development	6750		96,998	235,058			332,056
Staff Diversity	6760		3,626	32,673			36,299
Logistical Services	6770		2,014,385	131,659	(336)		2,145,708
Management Information Systems	6780		3,161,420	852,950	271,420		4,285,790
Other General Institutional Support Services	6790		71,646				71,646
<b>Total General Institutional Support Services</b>	6700	0	9,057,761	3,366,852	279,362	0	12,703,975
Community Services & Economic Development	6800						
Community Recreation	6810		820,174	398,101	506		1,218,781
Community Service Classes	6820		164,582	517,027	70,410		752,019
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	984,756	915,128	70,916	0	1,970,800

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		114,885	67,000	16,669		198,554
Farm Operations	6930						0
Food Services	6940		101,942	9,450			111,392
Parking	6950		312,886	26,520			339,406
Student and Co-Curricular Activities	6960		1,442,089	517,333	5,589		1,965,011
Student Housing	6970						0
Other Ancillary Services	6990		250	23,134			23,384
<b>Total Ancillary Services</b>	6900	0	1,972,052	643,437	22,258	0	2,637,747
Auxiliary Operations	7000						
Contract Education	7010	3,388	837,395	433,183	29,635	15,222	1,318,823
Other Auxiliary Operations	7090		6,398	1,333			7,731
<b>Total Auxiliary Operations</b>	7000	3,388	843,793	434,516	29,635	15,222	1,326,554

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		46,453	18,747	2,656		67,856
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					(15,222)	(15,222)
Student Aid	7320					2,409,182	2,409,182
Other Outgo	7390					100,494	100,494
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,494,454	2,494,454
<b>Sub-Total Non-Instructional Activites</b>		584,437	38,571,693	10,522,244	558,139	2,509,676	52,746,189
<b>Total Expenditures General Fund: activities *</b>		32,347,105	41,859,499	13,209,142	1,485,784	2,509,676	91,411,206

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: DESERT

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$95,403,085
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	10,137.06		
	2. 2018-2019 Second Period Actual FTES	10,544.87		
	3. 2018-2019 Population change factor (C2/C1)	1.0402		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$103,058,963
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)			\$103,058,963
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$103,058,963
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			22,394,091
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			325,000
C.	Local Property taxes			39,976,872
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.	2019-2020 Appropriations Subject to Limit			\$62,695,963



For Actual Year: 2018-2019

Budget Year: 2019-2020

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			3,329,992	4,447,053	3,329,992	4,447,053
State Revenues	8600	26,718,895	29,464,490	13,602,011	17,507,252	40,320,906	46,971,742
Local Revenues	8800	47,001,427	46,136,001	3,382,973	3,699,270	50,384,400	49,835,271
<b>Total Revenues</b>		<b>73,720,322</b>	<b>75,600,491</b>	<b>20,314,976</b>	<b>25,653,575</b>	<b>94,035,298</b>	<b>101,254,066</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	27,136,984	28,901,426	4,004,078	4,700,858	31,141,062	33,602,284
Classified Salaries	2000	14,834,577	15,945,022	4,761,517	6,292,151	19,596,094	22,237,173
Employee Benefits	3000	19,706,988	20,399,143	3,762,460	3,905,825	23,469,448	24,304,968
Supplies and Materials	4000	1,089,965	1,083,375	1,477,507	3,190,699	2,567,472	4,274,074
Other Operating Expenses and Services	5000	7,234,022	8,427,885	3,407,648	6,105,668	10,641,670	14,533,553
Capital Outlay	6000	240,451	545,850	1,245,333	1,152,804	1,485,784	1,698,654
<b>Total Expenditures</b>		<b>70,242,987</b>	<b>75,302,701</b>	<b>18,658,543</b>	<b>25,348,005</b>	<b>88,901,530</b>	<b>100,650,706</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>3,477,335</b>	<b>297,790</b>	<b>1,656,433</b>	<b>305,570</b>	<b>5,133,768</b>	<b>603,360</b>
<b>Other Financing Sources</b>	8900	-939,002	-1,208,341	939,002	1,259,289	0	50,948
<b>Other Outgo</b>	7000	(75,134)	(231,189)	2,584,810	3,131,641	2,509,676	2,900,452
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>2,613,467</b>	<b>(679,362)</b>	<b>10,625</b>	<b>(1,566,782)</b>	<b>2,624,092</b>	<b>(2,246,144)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	13,010,589	15,624,056	1,985,450	1,996,075	14,996,039	17,620,131
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	13,010,589		1,985,450		14,996,039	
<b>Ending Fund Balance, June 30</b>		<b>15,624,056</b>	<b>14,944,694</b>	<b>1,996,075</b>	<b>429,293</b>	<b>17,620,131</b>	<b>15,373,987</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	173,605	174,000				
Local Revenues	8800	33,700,206	33,700,250				
<b>Total Revenues</b>		33,873,811	33,874,250	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	31,695,422	31,700,000				
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	31,695,422	31,700,000	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(31,695,422)	(31,700,000)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		2,178,389	2,174,250	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	34,995,313	37,173,702		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	34,995,313		0		0	
<b>Ending Fund Balance, June 30</b>		37,173,702	39,347,952	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2018-2019

Budget Year: 2019-2020

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					382,464	233,786
State Revenues	8600					1,006,355	1,300,000
Local Revenues	8800					338,081	210,000
<b>Total Income</b>		0	0	0	0	1,726,900	1,743,786
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,201,182	1,162,794
Employee Benefits	3000					379,970	458,796
Supplies and Materials	4000					138,170	130,800
Other Operating Expenses and Services	5000					(62,370)	36,250
Capital Outlay	6000					8,076	16,200
<b>Total Expenditures</b>		0	0	0	0	1,665,028	1,804,840
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	61,872	(61,054)
<b>Other Financing Sources</b>	8900					80,494	72,338
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	142,366	11,284
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	344,170	486,536
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		344,170	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	486,536	497,820

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					72,838	
<b>Total Income</b>		0	0	0	0	72,838	0
<b>Expenditures</b>							
Academic Salaries	1000					16,800	
Classified Salaries	2000					52,734	
Employee Benefits	3000					3,332	
Supplies and Materials	4000					43,285	
Other Operating Expenses and Services	5000					8,048	
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	124,199	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(51,361)	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(51,361)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	34,718	(16,643)
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		34,718	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	(16,643)	(16,643)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	10,536,948	10,515,000			1,418,144	675,000
<b>Total Income</b>		10,536,948	10,515,000	0	0	1,418,144	675,000
<b>Expenditures</b>							
Academic Salaries	1000	80,901	78,915				
Classified Salaries	2000	777,139	656,038				
Employee Benefits	3000	322,725	286,701				
Supplies and Materials	4000	89,583	58,300			7,309	11,550
Other Operating Expenses and Services	5000	1,599,874	924,035			3,720,149	26,031,025
Capital Outlay	6000	11,556,624	3,165,590			17,201,399	25,255,900
<b>Total Expenditures</b>		14,426,846	5,169,579	0	0	20,928,857	51,298,475
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(3,889,898)	5,345,421	0	0	(19,510,713)	(50,623,475)
<b>Other Financing Sources</b>	8900					18,287	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(3,889,898)	5,345,421	0	0	(19,492,426)	(50,623,475)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	43,742,166	39,852,268		0	85,663,148	65,795,709
Prior Years Adustments	9020					(375,013)	
Adjusted Beginning Balance	9030	43,742,166			0	85,288,135	
<b>Ending Fund Balance, June 30</b>		39,852,268	45,197,689	0	0	65,795,709	15,172,234

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	101,868	100,000	518,040	450,000		
Other Financing Sources	8900						
<b>Total Income</b>		101,868	100,000	518,040	450,000		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	60					
Employee Benefits	3000	17		322,175			
Supplies and Materials	4000	1,020					
Other Operating Expenses and Services	5000	42,873	85,000		410,000		
Capital Outlay	6000	5,437					
<b>Total Expenditures</b>		49,407	85,000	322,175	410,000		
<b>Net Profit or Loss</b>		52,461	15,000	195,865	40,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		52,461	15,000	195,865	40,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	312,340	364,801	3,898,565	4,094,430		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	312,340		3,898,565			
<b>Ending Fund Balance, June 30</b>		364,801	379,801	4,094,430	4,134,430		



For Actual Year: 2018-2019

Budget Year: 2019-2020

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	144,278	145,000	30,273	30,000	54,569	60,000
<b>Total Income</b>		144,278	145,000	30,273	30,000	54,569	60,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					60,288	64,119
Employee Benefits	3000					19,311	21,848
Supplies and Materials	4000			3,199	10,000		
Other Operating Expenses and Services	5000	103,942	104,000	26,135	26,320		
Capital Outlay	6000						
<b>Total Expenditures</b>		103,942	104,000	29,334	36,320	79,599	85,967
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		40,336	41,000	939	(6,320)	(25,030)	(25,967)
<b>Other Financing Sources</b>	8900					20,000	20,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		40,336	41,000	939	(6,320)	(5,030)	(5,967)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	159,930	200,266	35,414	36,353	21,444	16,414
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	159,930		35,414		21,444	
<b>Ending Fund Balance, June 30</b>		200,266	241,266	36,353	30,033	16,414	10,447

For Actual Year: 2018-2019

Budget Year: 2019-2020

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	17,842,794	18,000,000				
State Revenues	8600	2,191,278	2,200,000				
Local Revenues	8800	10,065	11,000				
<b>Total Income</b>		20,044,137	20,211,000	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	9,125	9,250				
Capital Outlay	6000						
<b>Total Expenditures</b>		9,125	9,250	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		20,035,012	20,201,750	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	20,042,847	20,192,946				
<b>Net Increase/(Decrease) in Fund Balance</b>		(7,835)	8,804	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(969)	(8,804)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(969)		0		0	
<b>Ending Fund Balance, June 30</b>		(8,804)	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			276,690	275,000
<b>Total Income</b>		0	0	276,690	275,000
<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	276,690	273,400
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	276,690	273,400
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,351,773	3,628,463
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,351,773	
<b>Ending Fund Balance, June 30</b>		0	0	3,628,463	3,901,863

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 930

Name: DESERT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	80,494
73	STUDENT BODY CENTER FEE TRUST FUND	12	RESTRICTED SUBFUND	20,000

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(29)			736,857	
Adjustments	9020						
Adjusted Beginning Balance	9030		(29)			736,857	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,821,900			770,350	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 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	479,669	479,669
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	479,669	479,669
Other Operating Expenses and Services	5000		1,821,871		1,821,871	66,750	1,888,621
Capital Outlay	6000						
Library Books	6300				0	3,974	3,974
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	3,974	3,974
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,821,871	0	1,821,871	550,393	2,372,264
<b>Ending Balance</b>					0	956,814	956,814

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					956,814	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			956,814	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,858,338			730,000	
		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		1,593,313		1,593,313		1,593,313
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	1,593,313	0	1,593,313	0	1,593,313
Other Operating Expenses and Services	5000		93,500		93,500		93,500
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	1,686,813	0	1,686,813	0	1,686,813
<b>Ending Balance</b>					171,525	1,686,814	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 930

Name: DESERT

<b>EPA Revenue</b>	10,101,499
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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	10,101,941	0	0	10,101,941
Grounds Maintenance and Repairs	6550	0	41,588	0	41,588
<b>TOTAL</b>		10,101,941	41,588	0	10,143,529

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	3,743,086	2,588,316	6,331,402	1,484,808	30.64%
2018-19	4,465,714	3,358,517	7,824,231	1,492,829	23.58%
2019-20	4,925,178	3,795,343	8,720,521	896,290	11.46%
2020-21	5,776,283	4,680,910	10,457,193	1,736,672	19.91%

<b>Does the district have a plan to fund these expenses through 2020-21?</b>
Yes
<b>Explain Yes or No</b>
Pension cost increases are included in the District's multi-year projections and will be funded from ongoing revenues