

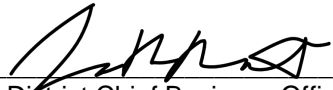
California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2019-2020)  
(Budget Report for Fiscal Year 2020-2021)

District: DESERT

District Code: 930

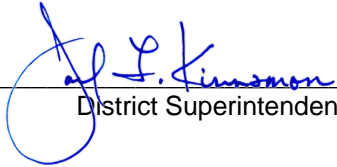
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

11/2/2020

Date



District Superintendent

11/2/2020

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	12,693,952	12,693,952		12,693,952
Other	1300	8,856,266	8,856,266		8,856,266
<b>Total Instructional Salaries</b>		21,550,218	21,550,218	0	21,550,218
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		5,531,555	461,776	5,993,331
Other	1400		879,625	138,125	1,017,750
<b>Total Non-Instructional Salaries</b>		0	6,411,180	599,901	7,011,081
<b>Total Academic Salaries</b>		21,550,218	27,961,398	599,901	28,561,299
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		12,347,125	831,309	13,178,434
Other	2300		621,796	52,261	674,057
<b>Total Non-Instructional Salaries</b>		0	12,968,921	883,570	13,852,491
<b>Instructional Aides</b>					
Regular Status	2200	1,120,004	1,120,004		1,120,004
Other	2400				0
<b>Total Instructional Aides</b>		1,120,004	1,120,004	0	1,120,004
<b>Total Classified Salaries</b>		1,120,004	14,088,925	883,570	14,972,495
<b>Employee Benefits</b>	3000	9,874,988	18,146,702	709,235	18,855,937
<b>Supplies and Materials</b>	4000		792,029	97,361	889,390
<b>Other Operating Expenses</b>	5000		6,118,921	737,369	6,856,290
<b>Equipment Replacement</b>	6420			(2,178)	(2,178)
<b>Total Expenditures Prior to Exclusions</b>		32,545,210	67,107,975	3,025,258	70,133,233

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		82,835		82,835
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		91,683		91,683
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		131,485		131,485
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		1,757,804		1,757,804

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			161,693	161,693
<b>Total Exclusions</b>		0	2,063,807	161,693	2,225,500
<b>Total for ECS 84362, 50% Law</b>		32,545,210	65,044,168	2,863,565	67,907,733
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.04%	100.00%		
<b>50% of Current Expense of Education</b>			32,522,084		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		32,545,210	65,044,168	2,863,565	67,907,733
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		32,545,210	67,107,975	3,025,258	70,133,233
<b>Capital Expenditures</b>	6000	10,484	307,115	(2,178)	304,937
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		32,555,694	67,415,090	3,023,080	70,438,170

For Year Ended June 30, 2020

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	156,353	364,478	520,831
In County Treasury	9112	23,758,029	2,286,198	26,044,227
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	3,823,317	3,486,558	7,309,875
Due from Other Funds	9140	1,989,070	2,904	1,991,974
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	23,541	10,467	34,008
<b>TOTAL ASSETS</b>		29,765,310	6,150,605	35,915,915
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,691,327	153,887	7,845,214
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	1,137	38,663	39,800
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,451,187	3,747,573	5,198,760
<b>TOTAL LIABILITIES</b>		9,143,651	3,940,123	13,083,774

For Year Ended June 30, 2020

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		2,210,482	2,210,482
Total Designated Fund Balance		0	2,210,482	2,210,482
Uncommitted Fund Balance	9790	20,621,659		20,621,659
<b>TOTAL FUND EQUITY</b>		20,621,659	2,210,482	22,832,141
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		29,765,310	6,150,605	35,915,915

- 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, 2020

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	43,952,578		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		43,952,578	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, 2020

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	43,952,578		
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>		43,952,578	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>		43,952,578	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		43,952,578	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, 2020

District ID: 930

Name: DESERT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,049,637			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			380,677			
Due from Other Funds	9140			4,375			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	1,434,689	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,986			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			2,912			
Temporary Loans	9550			350,000			
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	354,898	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	1,079,791	0	0	0
Total Designated Fund Balance		0	0	1,079,791	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	1,079,791	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,434,689	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 930

Name: DESERT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	37,550,384		136,487
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			39,001,341
Accounts Receivable	9130	79,988		14,176
Due from Other Funds	9140	4,514,130		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	40,069		236,408
<b>TOTAL ASSETS</b>		42,184,571	0	39,388,412
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	256,431		1,250,237
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,622,071		
Temporary Loans	9550			4,500,000
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		1,878,502	0	5,750,237

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	40,306,069		33,638,175
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		40,306,069	0	33,638,175
<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>		40,306,069	0	33,638,175
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		42,184,571	0	39,388,412

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

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, 2020

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, 2020

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		14,189
In County Treasury	9112	364,301	9,237,622
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	902	16,693
Due from Other Funds	9140		1,304
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>		365,203	9,269,808



COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 930

Name: DESERT

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service 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
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	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	365,203	
Unassigned	9790		
Total Reserved Fund Balance		365,203	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		9,269,808
Total Designated Fund Balance		0	9,269,808
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>		365,203	9,269,808
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		365,203	9,269,808

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	152,040			175,736				
In County Treasury	9112		40,595	16,177					370
Cash With Fiscal Agents	9113								3,000,000
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,897							300,420
Accounts Receivable	9130	6,187	122	47					1
Due from Other Funds	9140			20,000					
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>		219,124	40,717	36,224	175,736	0	0	0	3,300,791

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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	2,122							
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540								
Temporary Loans	9550			17,000					
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		2,122	0	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	2,122	0	17,000	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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				175,736				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	217,002							
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		217,002	0	0	175,736	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		40,717	19,224					3,300,791
<b>Total Designated Fund Balance</b>		0	40,717	19,224	0	0	0	0	3,300,791
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		217,002	40,717	19,224	175,736	0	0	0	3,300,791
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		219,124	40,717	36,224	175,736	0	0	0	3,300,791

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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		1,182,491	1,182,491
Workforce Investment Act	8130		259,910	259,910
Temporary Assistance for Needy Families (TANF)	8140		76,015	76,015
Student Financial Aid	8150		353,332	353,332
Veterans Education	8160		210,108	210,108
Vocational and Technical Education Act (VATEA)	8170		471,112	471,112
Other Federal Revenues	8190		1,462,627	1,462,627
<b>Total Federal Revenues</b>	8100	0	4,015,595	4,015,595
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,549,196		2,549,196
State General Apportionment	8612	19,881,159		19,881,159
Other General Apportionment	8613	1,193,956		1,193,956
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		784,487	784,487
Disabled Students Programs and Services(DSPS)	8623		1,073,579	1,073,579
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		386,037	386,037
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		8,342,026	8,342,026

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	5,510,718		5,510,718
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		130,301	130,301
Other Reimbursable Categorical Programs	8652		1,204,259	1,204,259
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	301,414		301,414
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	1,757,804	632,501	2,390,305
State Mandated Costs	8685	305,175		305,175
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,841,683	519,999	3,361,682
<b>Total State Revenues</b>	8600	34,341,105	13,073,189	47,414,294

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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	30,021,769		30,021,769
Tax Allocation, Supplemental Roll	8812	487,865		487,865
Tax Allocation, Unsecured Roll	8813	1,293,022		1,293,022
Prior Years Taxes	8816	649,128		649,128
Education Revenues Augmentation Fund (ERAF)	8817	(2,880,603)		(2,880,603)
Redevelopment Agency Funds - Pass Through	8818	557,150		557,150
Redevelopment Agency Funds - Residual	8819	12,353,698		12,353,698
Redevelopment Agency Funds - Asset Liquidation	8819.1	30,848		30,848
Contributions, Gifts, Grants, and Endowments	8820		545,005	545,005
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832		299,127	299,127
Sales and Commissions	8840			0
Rentals and Leases	8850	118,599		118,599
Interest and Investment Income	8860	399,539		399,539
Student Fees and Charges	8870			
Community Services Classes	8872		976,276	976,276
Dormitory	8873			0
Enrollment	8874	2,601,475		2,601,475
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(513,656)		(513,656)
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-231414		-231414
Field Trips and Use of Nondistrict Facilities	8875		(30,971)	(30,971)
Health Services	8876		711,858	711,858
Instructional Materials Fees and Sales of Materials	8877	40,059	1,090	41,149
Insurance	8878			0
Student Records	8879	53,613		53,613
Nonresident Tuition	8880	1,502,608		1,502,608
Parking Services and Public Transportation	8881		448,932	448,932
Other Student Fees and Charges	8885	274,882	994	275,876
Other Local Revenues	8890	495,138	235,389	730,527
<b>Total Local Revenues</b>	8800	47,253,720	3,187,700	50,441,420
<b>Total Revenues</b>		81,594,825	20,276,484	101,871,309

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

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#	(1,306,549)	1,306,549	0
<b>Total Other Financing Sources</b>	8900	(1,306,549)	1,306,549	0
<b>Total Revenues and Other Financing Sources</b>		80,288,276	21,583,033	101,871,309

For Actual Year: 2019-2020

Budget Year: 2020-2021

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 Natual Resources	0100	907,764	48,296	38,065	49,526		1,043,651
Architecture and Environmental Design	0200	356,173	7,542	830	(56)		364,489
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,128,752	43,623	50,530	10,373		1,233,278
Business and Management	0500	889,693	113,631	11,740	19,805		1,034,869
Communications	0600	664,428	65,580	38,159	8,523		776,690
Computer and Information Science	0700	1,093,581	55,330	5,254	24,035		1,178,200
Education	0800	3,428,936	141,134	37,375	14,672		3,622,117
Engineering and Related Industrial Technology	0900	1,533,977	277,984	141,496	257,459		2,210,916
Fine and Applied Arts	1000	2,244,365	155,533	125,807	19,381		2,545,086
Foreign language	1100	453,859	2,896				456,755
Health	1200	3,131,922	247,048	342,768	24,387		3,746,125
Consumer Education And Home Economics	1300	1,333,964	111,882	84,277			1,530,123
Law	1400						0
Humanities(Letters)	1500	4,064,378	234,099	6,437			4,304,914
Library Science	1600	1,563	10				1,573
Mathematics	1700	2,398,968	357,345	584			2,756,897
Military Studies	1800						0
Physical Sciences	1900	1,413,096	481,805	63,737	9,251		1,967,889
Psychology	2000	674,417	22,572				696,989
Public Affairs and Services	2100	1,143,447	564,253	128,134	238,794		2,074,628
Social Sciences	2200	2,685,167	339,526	230,365			3,255,058
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,154,849	1,292,743	491,799	(762)		4,938,629
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	82,752	83				82,835
<b>Sub-Total Instructional Activites</b>		32,786,051	4,562,915	1,797,357	675,388		39,821,711
<b>Total Expenditures for GF Activities*</b>		33,235,584	43,035,696	11,571,368	1,244,386	7,572,267	96,659,301

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	1,080	6,890,375	470,107	25,204		7,386,766
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030	240	192,473	16,484			209,197
Other Instructional Administration & Governance	6090		8,485				8,485
<b>Total Instructional Admin. &amp; Governance</b>		1,320	7,091,333	486,591	25,204	0	7,604,448
Instructional Support Services	6100						
Learning Center	6110	442,981	2,252,629	138,062	8,234		2,841,906
Library	6120		1,695,164	250,034	98,329		2,043,527
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			8,397			8,397
<b>Total Instructional Support Services</b>		442,981	3,947,793	396,493	106,563	0	4,893,830
Admissions and Records	6200		1,275,415	44,812			1,320,227
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,827,504	152,404			4,979,908
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		218,989	4,894			223,883
Career Guidance	6340	1,203	23,819				25,022
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		1,203	5,070,312	157,298	0	0	5,228,813

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		10,458	24,739			35,197
Disabled Student Programs and Services (DSPS)	6420		1,597,786	30,123	15,020		1,642,929
Extended Opportunity Programs and Services (EOPS)	6430		738,946	18,515			757,461
Health Services	6440		430,216	121,402			551,618
Student Personnel Administration	6450						0
Financial Aid Administration	6460		1,147,550	114,202	12,412		1,274,164
Job Placement Services	6470			644			644
Veterans Services	6480		147,058	6,877	3,749		157,684
Miscellaneous Student Services	6490		15,786	63,235			79,021
<b>Total Other Student Services</b>		0	4,087,800	379,737	31,181	0	4,498,718
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		339,102	947,904	11,977		1,298,983
Custodial Services	6530		1,881,774	185,780			2,067,554
Grounds Maintenance and Repairs	6550		49,017	24,117			73,134
Utilities	6570			1,169,447			1,169,447
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,269,893	2,327,248	11,977	0	4,609,118
<b>Planning, Policymaking and Coordinations</b>	6600		1,384,137	694,118	6,509		2,084,764

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		235,060	64,911	3,673		303,644
Fiscal Operations	6720		2,035,389	400,047			2,435,436
Human Resources Management	6730		1,669,183	1,418,870			3,088,053
Noninstruct Staff Retirees' Benefits & Retirement *	6740		102,062				102,062
Staff Development	6750		171,866	560,288	32,132		764,286
Staff Diversity	6760		4,779	62,567			67,346
Logistical Services	6770		2,207,550	63,439			2,270,989
Management Information Systems	6780		3,436,982	995,495	341,466		4,773,943
Other General Institutional Support Services	6790		14,838				14,838
<b>Total General Institutional Support Services</b>	6700	0	9,877,709	3,565,617	377,271	0	13,820,597
Community Services & Economic Development	6800						
Community Recreation	6810		(32)	2,651	2,167		4,786
Community Service Classes	6820	1,061	987,461	929,923	379		1,918,824
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	1,061	987,429	932,574	2,546	0	1,923,610

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		198,893	47,813	2,674		249,380
Farm Operations	6930						0
Food Services	6940		106,653				106,653
Parking	6950		320,126	42,634			362,760
Student and Co-Curricular Activities	6960		1,190,900	479,477			1,670,377
Student Housing	6970						0
Other Ancillary Services	6990			7,032	1,245		8,277
<b>Total Ancillary Services</b>	6900	0	1,816,572	576,956	3,919	0	2,397,447
Auxiliary Operations	7000						
Contract Education	7010	2,968	508,408	212,349	3,828	15,318	742,871
Other Auxiliary Operations	7090		91,998	218			92,216
<b>Total Auxiliary Operations</b>	7000	2,968	600,406	212,567	3,828	15,318	835,087

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		63,982				63,982
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					(15,318)	(15,318)
Student Aid	7320					2,530,552	2,530,552
Other Outgo	7390					41,715	41,715
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,556,949	2,556,949
<b>Sub-Total Non-Instructional Activites</b>		449,533	38,472,781	9,774,011	568,998	7,572,267	56,837,590
<b>Total Expenditures General Fund: activities *</b>		33,235,584	43,035,696	11,571,368	1,244,386	7,572,267	96,659,301

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: DESERT

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$103,058,963
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	10,544.87		
	2. 2019-2020 Second Period Actual FTES	12,009.39		
	3. 2019-2020 Population change factor (C2/C1)	1.1389		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$121,751,898
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)			\$121,751,898
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$121,751,898
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			19,226,492
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			309,244
C.	Local Property taxes			42,035,232
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.	2020-2021 Appropriations Subject to Limit			\$61,570,968

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			4,015,595	8,257,600	4,015,595	8,257,600
State Revenues	8600	34,341,105	31,509,182	13,073,189	18,196,682	47,414,294	49,705,864
Local Revenues	8800	47,253,720	48,243,326	3,187,700	4,444,738	50,441,420	52,688,064
<b>Total Revenues</b>		81,594,825	79,752,508	20,276,484	30,899,020	101,871,309	110,651,528
<b>EXPENDITURES:</b>							
Academic Salaries	1000	28,561,300	28,811,830	4,765,269	5,913,697	33,326,569	34,725,527
Classified Salaries	2000	14,972,495	16,559,586	5,112,032	8,683,764	20,084,527	25,243,350
Employee Benefits	3000	18,862,244	21,194,061	3,997,940	4,944,206	22,860,184	26,138,267
Supplies and Materials	4000	889,390	897,081	1,115,564	4,170,288	2,004,954	5,067,369
Other Operating Expenses and Services	5000	6,862,002	8,019,654	2,704,412	5,948,084	9,566,414	13,967,738
Capital Outlay	6000	304,937	566,663	939,449	1,189,522	1,244,386	1,756,185
<b>Total Expenditures</b>		70,452,368	76,048,875	18,634,666	30,849,561	89,087,034	106,898,436
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		11,142,457	3,703,633	1,641,818	49,459	12,784,275	3,753,092
<b>Other Financing Sources</b>	8900	-1,306,549	-1,378,922	1,306,549	1,378,922	0	0
<b>Other Outgo</b>	7000	4,838,306	2,258,172	2,733,961	2,941,851	7,572,267	5,200,023
<b>Net Increase/(Decrease) in Fund Balance</b>		4,997,602	66,539	214,406	(1,513,470)	5,212,008	(1,446,931)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	15,624,056	20,621,658	1,996,075	2,210,481	17,620,131	22,832,139
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	15,624,056		1,996,075		17,620,131	
<b>Ending Fund Balance, June 30</b>		20,621,658	20,688,197	2,210,481	697,011	22,832,139	21,385,208

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	170,785					
Local Revenues	8800	35,475,242					
<b>Total Revenues</b>		35,646,027	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	28,867,150					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	28,867,150	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(28,867,150)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		6,778,877	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	37,173,702	43,952,579		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	37,173,702		0		0	
<b>Ending Fund Balance, June 30</b>		43,952,579	43,952,579	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					331,515	252,986
State Revenues	8600					1,583,427	1,300,000
Local Revenues	8800					372,814	210,000
<b>Total Income</b>		0	0	0	0	2,287,756	1,762,986
<b>Expenditures</b>							
Academic Salaries	1000					500	
Classified Salaries	2000					1,185,315	1,076,309
Employee Benefits	3000					375,689	399,377
Supplies and Materials	4000					114,069	175,000
Other Operating Expenses and Services	5000					19,644	19,075
Capital Outlay	6000					20,997	10,585
<b>Total Expenditures</b>		0	0	0	0	1,716,214	1,680,346
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	571,542	82,640
<b>Other Financing Sources</b>	8900					21,715	75,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	593,257	157,640
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	486,536	1,079,793
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		486,536	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,079,793	1,237,433

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					1,235	
<b>Total Income</b>		0	0	0	0	1,235	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					2,464	
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	2,464	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(1,229)	0
<b>Other Financing Sources</b>	8900					17,872	
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	16,643	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	(16,643)	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		(16,643)	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	31,977					
Local Revenues	8800	9,611,108	10,515,000			704,124	675,000
<b>Total Income</b>		9,643,085	10,515,000	0	0	704,124	675,000
<b>Expenditures</b>							
Academic Salaries	1000	220,301	81,697				
Classified Salaries	2000	1,705,217	544,865				
Employee Benefits	3000	972,215	265,548				
Supplies and Materials	4000	43,505	62,790			11,048	
Other Operating Expenses and Services	5000	1,553,380	1,119,850			4,980,710	27,024,597
Capital Outlay	6000	4,694,666	3,120,700			26,079,170	
<b>Total Expenditures</b>		9,189,284	5,195,450	0	0	31,070,928	27,024,597
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		453,801	5,319,550	0	0	(30,366,804)	(26,349,597)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		453,801	5,319,550	0	0	(30,366,804)	(26,349,597)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	39,852,268	40,306,069		0	65,795,709	33,638,176
Prior Years Adustments	9020					(1,790,729)	
Adjusted Beginning Balance	9030	39,852,268		0		64,004,980	
<b>Ending Fund Balance, June 30</b>		40,306,069	45,625,619	0	0	33,638,176	7,288,579

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

Budget Year: 2020-2021

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	6,535	100,000	534,066	450,000		
Other Financing Sources	8900			5,000,000	2,500,000		
<b>Total Income</b>		6,535	100,000	5,534,066	2,950,000		
<b>Expenditures</b>							
Academic Salaries	1000			627			
Classified Salaries	2000	75		477			
Employee Benefits	3000	22		357,582			
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	4,240	85,000		410,000		
Capital Outlay	6000	1,798					
<b>Total Expenditures</b>		6,135	85,000	358,686	410,000		
<b>Net Profit or Loss</b>		400	15,000	5,175,380	2,540,000		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		400	15,000	5,175,380	2,540,000		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	364,801	365,201	4,094,430	9,269,810		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	364,801		4,094,430			
<b>Ending Fund Balance, June 30</b>		365,201	380,201	9,269,810	11,809,810		

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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	63,205	63,000	30,803	30,000	56,048	60,000
<b>Total Income</b>		63,205	63,000	30,803	30,000	56,048	60,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			771		53,139	64,808
Employee Benefits	3000			22		18,727	22,961
Supplies and Materials	4000	45,844	45,000	675	10,000	25	
Other Operating Expenses and Services	5000			24,970	26,320		
Capital Outlay	6000					1,347	
<b>Total Expenditures</b>		45,844	45,000	26,438	36,320	73,238	87,769
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		17,361	18,000	4,365	(6,320)	(17,190)	(27,769)
<b>Other Financing Sources</b>	8900					20,000	20,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		17,361	18,000	4,365	(6,320)	2,810	(7,769)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	200,266	217,627	36,353	40,718	16,414	19,224
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	200,266		36,353		16,414	
<b>Ending Fund Balance, June 30</b>		217,627	235,627	40,718	34,398	19,224	11,455

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	23,581,992	24,000,000				
State Revenues	8600	4,378,561	4,400,000				
Local Revenues	8800	60					
<b>Total Income</b>		27,960,613	28,400,000	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	10,429	10,500				
Capital Outlay	6000						
<b>Total Expenditures</b>		10,429	10,500	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		27,950,184	28,389,500	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	27,970,585	28,000,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(20,401)	389,500	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(8,804)	175,736		0		0
Prior Years Adjustments	9020	204,941					
Adjusted Beginning Balance	9030	196,137		0		0	
<b>Ending Fund Balance, June 30</b>		175,736	565,236	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2019-2020

Budget Year: 2020-2021

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			(327,672)	275,000
<b>Total Income</b>		0	0	(327,672)	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	(327,672)	273,400
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(327,672)	273,400
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	3,628,463	3,300,791
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,628,463	
<b>Ending Fund Balance, June 30</b>		0	0	3,300,791	3,574,191

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 930

Name: DESERT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	21,715
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	5,000,000
73	STUDENT BODY CENTER FEE TRUST FUND	12	RESTRICTED SUBFUND	20,000

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					956,813	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			956,813	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,757,804			632,501	
		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	267,536	267,536
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	267,536	267,536
Other Operating Expenses and Services	5000		1,757,804		1,757,804	46,101	1,803,905
Capital Outlay	6000						
Library Books	6300				0	663	663
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	663	663
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	1,757,804	0	1,757,804	314,300	2,072,104
<b>Ending Balance</b>					0	1,275,014	1,275,014

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					1,275,014	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			1,275,014	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,757,804			730,000	
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>	<b>Total</b>
		<b>Instructional Activities</b> (AC 0100-5900)	<b>Support Activities</b> (AC 6000-6700)	<b>Support Activities</b> (AC 6800-7390)	<b>Total Unrestricted</b>	<b>Instructional</b> (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	1,911,514	1,911,514
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,911,514	1,911,514
Other Operating Expenses and Services	5000		1,757,804		1,757,804	93,500	1,851,304
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	1,757,804	0	1,757,804	2,005,014	3,762,818
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 930

Name: DESERT

<b>EPA Revenue</b>	5,510,718
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	5,510,718	0	0	5,510,718
<b>TOTAL</b>		5,510,718	0	0	5,510,718



Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	3,743,087	2,588,316	6,331,403	1,484,809	30.64%
2018-19	4,465,714	3,358,517	7,824,231	1,492,828	23.58%
2019-20	5,015,485	3,985,958	9,001,443	1,177,212	15.05%
2020-21	4,973,690	4,330,265	9,303,955	302,512	3.36%

<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.