## California Community Colleges

### ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018) (Budget Report for Fiscal Year 2018-2019)

District: DESERT District Code: 930

This is to certify that the Annual Financial and Budget Report has lin accordance with the California Code of Regulations, beginning best of my knowledge, the data contained in this report are correct	with Section 58300. Further, to the
District Chief Business Officer	10 /10 /18 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, 2018. Please submit the report to:

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

### Analysis of compliance with the 50 Percent Law (ECS 84362)

### **Annual Financial and Budget Report**

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### The Current Expense of Education

#### **\$11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2017-2018

SUPPLEMENTAL DATA

Budget Year: 2018-2019

District ID: 930

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	11,754,670	11,754,670	9	11,754,670
Other	1300	8,785,441	8,785,441		8,785,441
Total Instructional Salaries		20,540,111	20,540,111	0	20,540,111
Non-Instructional Salaries					
Contract or Regular	1200		4,311,060	453,354	4,764,414
Other	1400	A Marie A Control of the Control of	745,523	117,000	862,523
Total Non-Instructional Salaries		0	5,056,583	570,354	5,626,937
Total Academic Salaries		20,540,111	25,596,694	570,354	26,167,048
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		10,808,031	985,120	11,793,151
Other	2300		672,860	21,825	694,685
Total Non-Instructional Salaries		0	11,480,891	1,006,945	12,487,836
Instructional Aides					
Regular Status	2200	952,548	952,548		952,548
Other	2400				0
Total Instructional Aides		952,548	952,548	0	952,548
Total Classified Salaries		952,548	12,433,439	1,006,945	13,440,384
Employee Benefits	3000	7,606,831	14,410,665	713,821	15,124,486
Supplies and Materials	4000		770,485	100,684	871,169
Other Operating Expenses	5000		6,495,304	699,996	7,195,300
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		29,099,490	59,706,587	3,091,800	62,798,387

#### Analysis of compliance with the 50 Percent Law (ECS 84362)

### **Annual Financial and Budget Report**

## SUPPLEMENTAL DATA

### The Current Expense of Education

### **S11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	1	Instructional Salary Cost	Total CEE	Activities	
Exclusions	İ	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900		28,413		28,413
Student Health Services Above Amount Collected	6441	("Shakhalana" ry, 16 yen yesterbahn San aybi"		galand bride and an all the same and a same	0
Student Transportation	6491	FW % "Measurement claims."	The second value of the se	MANUAL STATE SALVEY SEET SEET SEET SEET SEETS SALVEY SALVE	0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		(1,128)		(1,128)
Objects to Exclude	Object Code				
Rents and Leases	5060	N1	373,453		373,453
Lottery Expenditures					
Academic Salaries	1000	Commission		-	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		1,481,395	*	1,481,395

### Analysis of compliance with the 50 Percent Law (ECS 84362)

### **Annual Financial and Budget Report**

### The Current Expense of Education

### SUPPLEMENTAL DATA

#### **\$11 GENERAL FUND - UNRESTRICTED SUBFUND**

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	1	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				4
Library Books	6300	<u></u>			0
Equipment	6400	[			
Equipment - Additional	6410		I CONTRACTOR OF THE STATE OF TH	39,406	39,406
Equipment - Replacement	6420	10 to 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2			0
Total Equipment	- · · · · · · · · · · · · · · · · · · ·	0	0	39,406	39,406
Total Capital Outlay	-	0	0	39,406	39,406
Other Outgo	7000			(147,246)	(147,246)
Total Exclusions		0	1,882,133	(107,840)	1,774,293
Total for ECS 84362, 50% Law		29,099,490	57,824,454	3,199,640	61,024,094
Percent of CEE (Instructional Salary Cost / Total CEE)		50.32%	100.00%		C. C.
50% of Current Expense of Education			28,912,227		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year				1	
Amount Required to be Expended for Salaries of Classroom		29,099,490	57,824,454	3,199,640	61,024,094
Instructors			İ		
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		29,099,490	59,706,587	3,091,800	62,798,387
Capital Expenditures	6000	41,793	392,558	39,407	431,965
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		29,141,283	60,099,145	3,131,207	63,230,352

### Governmental Funds Group

#### **COMBINED BALANCE SHEET**

### 10 General Fund — Combined

### (Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 930

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	507,707	194,865	702,572
In County Treasury	9112	22,882,057	2,200,090	25,082,147
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120	-		0
Accounts Receivable	9130	2,755,574	2,503,143	5,258,717
Due from Other Funds	9140	191,456	297,979	489,435
Inventories, Stores, and Prepaid Items	9200	Mining resident of the Colonia And	Ben i Harser Johan D	
Inventories and Stores	9210			0
Prepaid Items	9220	580,122	35,850	615,972
TOTAL ASSETS		26,931,916	5,231,927	32,163,843
LIABILITIES				
Current Liabilities and Deferred Revenue	9500		a several series	Olympia u Martina
Accounts Payable	9510	12,386,023	179,820	12,565,843
Accrued Salaries and Wages Payable	9520		Î	0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	113,541	2,351	115,892
Temporary Loans	9550		7	0
Current Portion of Long-Term Debt	9560	7841 A G F 851 F WC TRAT	e trace	0
Deferred Revenues	9570	1,421,763	3,064,306	4,486,069
TOTAL LIABILITIES		13,921,327	3,246,477	17,167,804

### **COMBINED BALANCE SHEET**

### **Governmental Funds Group**

### 10 General Fund — Combined

### (Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 930

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	İ		0
NonCash Assets	9711	and the second of the second o	in the state of th	0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713	41		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
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	The party of County and Park Indian	And the second s	0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	STANDS AND I WE ARRANGE AND A SECURITY LOS	American State Commences, and The Commence of Commences o	0
Assigned Fund Balance	9754	ADMINISTRAÇÃO DE CONTRACTO DE CONTRACTO PRODUCTIVO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO DE CONTRACTO	1,985,450	1,985,450
Total Designated Fund Balance	. Therefore Principles Show	0	1,985,450	
Uncommitted Fund Balance	9790	13,010,589		13,010,589
TOTAL FUND EQUITY		13,010,589	1,985,450	14,996,039
TOTAL LIABILITIES AND FUND EQUITY		26,931,916	5,231,927	32,163,843

**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, 2018

District ID: 930

		21	22	29
	i i	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
· Cash:				77- 3-4-
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	34,995,313		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	as much department of the transfer of the tran		
Accounts Receivable	9130	Section and Section & South Str.		
Due from Other Funds	9140	ĺ		The state of the s
TOTAL ASSETS		34,995,313	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500	a may give in the part of the majorities and the present in a first of the		
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530	A THE RESERVE AND PARTY AS A SHEET A SHEET AS A SHEET A		
Due to Other Funds	9540	71		
Temporary Loans	9550	. van 2		
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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, 2018

District ID: 930

		21	22	29
	CA	Bond Interest and	Revenue Bond Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	1 1 1000 1 100 1000 1 1000	The up did of 3 or the C. A. C. C.	
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	34,995,313		
Reserve for Encumbrances Credit	9713	Land and a second a second sec		
Reserve for Encumbrances Debit	9714	and the same of th	promote and the second	
Reserve for Debt Services	9715	was programmed and the second desired and the	The commences on an extension to the same and the same an	C a se namen in 6 9460 k de'
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		34,995,313	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Mediatric to Secure and A	
Restricted Fund Balance	9752	A MINE OF		
Committed Fund Balance	9753	, ,	1. 3	
Assigned Fund Balance	9754	İ	Security and the control of the cont	
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		34,995,313	0	0
TOTAL LIABILITIES AND FUND EQUITY		34,995,313	0	0

**Governmental Funds Group** 

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2018

District ID: 930

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100			0.			
Cash:			1				
Awaiting Deposit and in Banks	9111			6,822			50,777
In County Treasury	9112	14000		345,427			
Cash With Fiscal Agents	9113	- Aven	SATE				
Revolving Cash Accounts	9114		7				
Investments (at cost)	9120			7 s and 9. Should be seen a second of the se			
Accounts Receivable	9130	O Albert A Control Con	CHANGE COMMON TO THE PT	271,507	Share William and Contract & Man.		
Due from Other Funds	9140	. Huar- 8 690 PARC*		80,043	the ten company and and and and and and and and and and		
Inventories, Stores, and Prepaid Items	9200	Append of the second			2 mm E. Aum Pt 1 4 mm 1-1		
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	703,799	0	0	50,777
LIABILITIES				7		l d	
Current Liabilities and Deferred Revenue	9500	*	And the same of th	1 1 1 1	, , , , , , , , , , , , , , , , , , ,		
Accounts Payable	9510	SAMPA LATERATOR AT	COMMISSION AND CONTRACTOR CONTRAC	9,630			
Accrued Salaries and Wages Payable	9520		THE STREET STREET STREET STREET STREET				16,060
Compensated Absences Payable Current	9530				_		
Due to Other Funds	9540	Andrews of the Prince of the P		350,000	-	,	
Temporary Loans	9550				T MENTAL TO SEE STATE OF THE SECOND TO SECOND TO SECOND SE	The same and the s	-
Current Portion of Long-Term Debt	9560		P.Y.	W-18 13821986551		77	
Deferred Revenues	9570	Table Committee	-,	. (3 ma)		•	
TOTAL LIABILITIES		0	0	359,630	0	0	16,060

**Governmental Funds Group** 

**Annual Financial and Budget Report** 

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2018

District ID: 930

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	Ö	0	0	0	Ö	0
Reserve for Encumbrances Debit	9714	0	0	0	0	Ô	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	Ö	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	Ô	0	0	0
Assigned Fund Balance	9754	0	0	344,169	0	0	0
Total Designated Fund Balance	Compression Schools	0	0	344,169	0	0	0
Uncommitted Fund Balance	9790	Ö	ō	0	ō	0	34,717
TOTAL FUND EQUITY		0	0	344,169	0	0	34,717
TOTAL LIABILITIES AND FUND EQUITY		0	0	703,799	0	0	50,777

**Governmental Funds Group** 

Annual Financial and Budget Report

40 Capital Projects Funds:

**COMBINED BALANCE SHEET** 

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2018

District ID: 930

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:	de al Addressed C . Journal of March Allers and March an	ĺ	,	
Awaiting Deposit and in Banks	9111	- Vid. 3 744		
In County Treasury	9112	30,739,562	W. 1 380	52,208,567
Cash With Fiscal Agents	9113	9,579,000		The second secon
Revolving Cash Accounts	9114	manual of the state of position of the state		
Investments (at cost)	9120	7 (Lat 16 6) 700		38,192,760
Accounts Receivable	9130	123,335	and the second to the second t	60,866
Due from Other Funds	9140	4,515,455	204 - 1994 T.BH (1995) है।	,
Inventories, Stores, and Prepaid Items	9200	THE REPORT OF THE PARTY OF THE	and Coder of 1016' A	
Inventories and Stores	9210			
Prepaid Items	9220	45,679		834,010
TOTAL ASSETS		45,003,031	0	91,296,203
LIABILITIES				
Current Liabilities and Deferred Revenue	9500	7		
Accounts Payable	9510	962,871	ĺ	1,133,055
Accrued Salaries and Wages Payable	9520	****		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	297,994		4,500,000
Temporary Loans	9550	2 2 1900 MT to 21 ML 200		before more retine.
Current Portion of Long-Term Debt	9560	, i		
Deferred Revenues	9570			
TOTAL LIABILITIES		1,260,865	0	5,633,055

**Governmental Funds Group** 

**Annual Financial and Budget Report** 

40 Capital Projects Funds:

**COMBINED BALANCE SHEET** 

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2018

District ID: 930

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	43,742,166		85,663,148
Reserve for Encumbrances Credit	9713	, , , , , , , , , , , , , , , , , , ,		
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	** ***********************************		
Unassigned	9790	a new ten in the state of the		
Total Fund Balance		43,742,166	0	85,663,148
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	Character States (Automotive and Application) in the State of the Control of the		
Committed Fund Balance	9753			
Assigned Fund Balance	9754	700		
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		43,742,166	0	85,663,148
TOTAL LIABILITIES AND FUND EQUITY		45,003,031	0	91,296,203

**Proprietary Funds Group** 

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

**COMBINED BALANCE SHEET** 

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 930

		51	52	53	59
	i i			Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100	,			
Cash:		And Andreas An	To the second se	and the state of t	
Awaiting Deposit and in Banks	9111		T manufacture and an inch		
In County Treasury	9112	EZI _TZ Company var of 10		- CO. 40.V.	1
Cash With Fiscal Agents	9113		-	-	
Revolving Cash Accounts	9114	and the second			
Investments (at cost)	9120			The second secon	
Accounts Receivable	9130	**	interpretation (1947-1947-1947-1947-1947-1947-1947-1947-	1 000	
Due from Other Funds	9140	-444 £1	,, which	construction of a secondary	Marie and a service of the service o
Inventories, Stores, and Prepaid Items	9200	maner: Manual page destruct at the table to	38998 4 10 172	recomp a distribution at any	FINANCE
Inventories and Stores	9210		The including the second physical and a seco		September 1999 April 1999 1999 1999 1999 1999 1999 1999 19
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310	a to make any		Co-manufacture or manufacture or man	31444 PM PV
Site Improvements	9320	ann vertri. Yes is to recht brack an 7 fab ab 460°	364 · F W.	2004-99	and the same of th
Accumulated Depreciation Site Improvements	9321	NAME OF THE PARTY	They is a sharp of the state of		
Buildings	9330	The second secon	, and the second	Topogrammer programmer to provide profession of the American Marie Manager	
Accumulated Depreciation Buildings	9331	t many many many is many			of see
Library Books	9340	anderson - N - reput from plantage to	- after 15 fer de-graff -	V	
Equipment	9350		The state of the s	See transact our regressions (AME)	
Accumulated Depreciation Equipment	9351			F. M.	- Marie - Marie
Work in Progress	9360		The same of the sa		
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

**Proprietary Funds Group** 

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 930

		51	52	53	59
	i i			Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500	-			
Accounts Payable	9510	***************************************	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
Accrued Salaries and Wages Payable	9520	-	-	2 AMERICAN SECTION SEC	
Compensated Absences Payable Current	9530	var.z.			
Due to Other Funds	9540			Triggers are 7 and	
Temporary Loans	9550	*****			
Current Portion of Long-Term Debt	9560	-			- managed a larm start ma
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620		describing about the same and a second of the second of th	Commenced Conference of the Section 1 1 Section 2	
Certificates of Participation	9630	an areas - col man down immercial and	Control of the Contro		Ì
Lease Purchase of Capital Lease	9640	The second secon	Sala disease in the second second second second second second second second second second second second second	Tolorope can gran arministra decentral production of them of the	STREET, STREET
Compensated Absences Long Term	9650	Committee Confidence and a second	. 1988	1 2 4 4 1 Can 10	
Post-Employment Benefits Long Term	9660	and in the second second second second second second second second second second second second second second se			
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 930

		51	52	53	59	
	CA	Bookstore	Cafeteria	Farm Operations	Other Enterprise	
Description	(Object)	Fund	Fund	Fund	Fund	
FUND EQUITY						
Fund Balance Reserved	9710					
NonCash Assets	9711			um este este		
Amounts Restricted by Law for Specific Purposes	9712	V-1000		- <del></del>	,	
Reserve for Encumbrances Credit	9713	11		- W.	- I MACI	
Reserve for Encumbrances Debit	9714	Tymelolita tymelolita tymelolita tymelolita tymelolita tymelolita tymelolita tymelolita tymelolita tymelolita	-	***		
Reserve for Debt Services	9715	-	And the second s	<del></del>		
Assigned/Committed	9754					
Unassigned	9790				3-6-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-4-	
Total Reserved Fund Balance		0	0	0	0	
Fund Balance (GASB 54)	9750					
Nonspendable Fund Balance	9751			THE OWNER OF THE PERSON NAMED IN	The state of the s	
Restricted Fund Balance	9752					
Committed Fund Balance	9753	P 2 32 SECTION STATE STA			- VI. V - I	
Assigned Fund Balance	9754	and the second s		the professional contraction of the second c		
Total Designated Fund Balance	244 6 87	0	Ö	0	0	
Uncommitted(Unrestricted) Fund Balance	9790					
Other Equity	9800				[Perf	
Contributed Capital	9810		AND THE PERSON AS A PERSON AS	C		
Retained Earnings	9850	and profits formulate the contract of the cont	reconstructure effect ( M = Parist)	zona sent sellerfortnere rysmythyrmys Philosophilamba lethaldrialaidd	Sales - Alleria - Marie Constitution Constit	
Investment in General Fixed Assets	9890			, makandakeen mistaka saada — rasus de taamaan der daamikeen daskirte ka diitikkeen takin saatiin takih diitikk	San respiration and an artistic state of	
TOTAL FUND EQUITY		0	0	0	0	
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 930

	CA	61	69 Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100	1,0	
Cash:	- TANTON # 190	AMBARINA AL VINITA II RIPLETA III III III II III II II II II II II I	
Awaiting Deposit and in Banks	9111	T AND 176 C BERNARDS	2,844
In County Treasury	9112	317,833	3,870,985
Cash With Fiscal Agents	9113	elementaria in anti-elemente part de resente d'un describbre l'elemente de l'elemente	
Revolving Cash Accounts	9114	ombrier hel Elektrich sicht Post - serfels sie zusebeste - Ebr. 1 - W - J. Scholz -	
Investments (at cost)	9120	and and an arranged to the state of the stat	
Accounts Receivable	9130	1,466	22,093
Due from Other Funds	9140	CONTROL OF THE PARTY OF THE PAR	2,642
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	** ***********************************	The Control of the Co
Fixed Assets	9300	· ***	THE PROPERTY OF S
Sites	9310	1	tool stra . Py
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321	THE PERSON OF TH	
Buildings	9330		
Accumulated Depreciation Buildings	9331		a a secondaria de como
Library Books	9340		
Equipment	9350	X Van Va De	
Accumulated Depreciation Equipment	9351		
Work in Progress	9360	er to Alana at 1996 e Antonia at 1996 e Antonia at 1996 e Antonia at 1996 e Antonia at 1996 e Antonia at 1996 e	
Total Fixed Assets		0	0
TOTAL ASSETS		319,299	3,898,564

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

60 Internal Service Funds:

61 Self-Insurance Fund

**COMBINED BALANCE SHEET** 

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 930

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500	and the second section of the section of the second section of the section of the second section of the section of th	AND THE PROPERTY AND TH
Accounts Payable	9510	6,958	
Accrued Salaries and Wages Payable	9520	1990a.0000 4.4 2/ Nr n. 1990	99N
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		_
Current Portion of Long-Term Debt	9560	According to Control of the Control	
Deferred Revenues	9570		·
Total Current Liabilities and Deferred Revenue		6,958	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630	, u	
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	The late of the same of the sa	0	0
TOTAL LIABILITIES	968	6,958	0

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

**COMBINED BALANCE SHEET**For Year Ended June 30, 2018

District ID: 930

		61	69
	CA	Î	Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		B-0-10-4H
Reserve for Encumbrances Credit	9713	*** ***	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715	A F C (812 %)	
Assigned/Committed	9754	312,341	
Unassigned	9790	with the field with a size of the size of	MANN N
Total Reserved Fund Balance		312,341	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751	שיישיר בי ייניישים שוביר ב וחייושי בי איניישים מחיישים מייניישים בי איניישים מייניים בי איניישים בי איניים בי	and the second section of the second second second second second second second second second second second sec
Restricted Fund Balance	9752		
Committed Fund Balance	9753	the name of their bases of	000000 4-00 1-00 0000
Assigned Fund Balance	9754	and the court of	3,898,564
Total Designated Fund Balance	भाउ का अं अस्त स्थापना <i>विसे</i> न	0	3,898,564
Uncommitted(Unrestricted) Fund Balance	9790		and the second second second dispersion of the second seco
Other Equity	9800		
Contributed Capital	9810	as Arabi	
Retained Earnings	9850	V	na nataonan'ny taona ao amin'ny mandritra ny taona ao amin'ny faritan'ny faritan'ny taona ao amin'ny taona ami
Investment in General Fixed Assets	9890	A 781 1	*
TOTAL FUND EQUITY		312,341	3,898,564
TOTAL LIABILITIES AND FUND EQUITY		319,299	3,898,564

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

### **COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 930

		71	72	73	74	75	76	77	79
	1	Associated	Student	Student Body	Student	Scholarship		Deferred	<sup>70</sup>
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100	10							
Cash:				-				2.500 Reference (and ) (and ) (and )	
Awaiting Deposit and in Banks	9111	101,738			(969)		_		
In County Treasury	9112		29,304	10,365					355
Cash With Fiscal Agents	9113			a	Color St. and Color St.				3,000,000
Revolving Cash Accounts	9114								-
Investments (at cost)	9120	60,835							351,417
Accounts Receivable	9130		125	97					1
Due from Other Funds	9140		5,984	10,983	-				
Student Loans Receivable	9150	San Armania hage hage c	STREET AND THE PERSON OF THE P	general production of the second seco	man and an and an an an an an an an an an an an an an			- Marine Control	
Inventories, Stores, and Prepaid Items	9200	#W 1 79 19901	grideningstanden sprender (Liebe in Mid 191 g. 192)	an a reverse is estimate.	g. gregot jagonier	:*		- Samuel	
Inventories and Stores	9210			·					_
Prepaid Items	9220					-	Company of the State of the Sta		
Fixed Assets	9300								
Sites	9310	Samuel State of the State of S	Commission and the first service and the service of		Commence of the Co. As MIT	-	andre .	-	
Site Improvements	9320	-14-W PA 7 /C		The second of the second of	***** ********************************	: State-off-the State of the constitute?	29 Annual Sustain Control	John Mangamujamana Erigenk Dig-ne Villegen ne nak ny f	C MANAGE MAKET
Accumulated Depreciation Site Improvements	9321	Page about the Page 1	, program anaphilisesticates visco abusticettere co	gra us no nonc	Change Change	A LF Man	POX.	N 6 PPM 6 1890	Optimization of the control of the c
Buildings	9330		-						3 74
Accumulated Depreciation Buildings	9331								
Library Books	9340		A personal of the same of the	make distributed in the control of t					
Equipment	9350	, garren ''q' - New Welder weld ' k.)	Administration designation and the second seco	AN APPARAMENT TO PROPERTY	Alexander annotation from the Princip	-			
Accumulated Depreciation Equipment	9351	o w to an action was	yyungga y nassa igi Manalya nayahashanahan yaki 1;	34 Some Long & court for a number control	S ANDRONO PROGRAMMENTO AND THE RESERVE TO SERVE THE SERV	Compressioning at the energy	coloine embare 9667	The extension of the second se	
Work in Progress	9360	THE PERSON OF STREET, CARD	Service of the servic						
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		162,573	35,413	21,445	(969)	0	0	0	3,351,773

**Fiduciary Funds Group** 

Annual Financial and Budget Report

70 Trust Funds

### **COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 930

		71 Associated	72 Student	73 Student Body	74 Student	75 Scholarship	76	77 Deferred	79
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500	September of the September 1985	zwinie preudzysten dz						
Accounts Payable	9510	2,643							
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530	2 December 1 Security (A)							
Due to Other Funds	9540		and proper - references	77 98 27 98 7		27.00			
Temporary Loans	9550		manager constraint to end-state.				Summer   Name of Advanced on the Advanced on t		
Current Portion of Long-Term Debt	9560							and the second	
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue	AND THE RESERVE	2,643	0	0	0	0	0	0	O
Long-Term Liabilities	9600								
Bonds Payable	9610	ON THE WAY IN 1971	Charles described the Control of the	7 70.00					
Revenue Bonds Payable	9620	- In the state of							
Certificates of Participation	9630	TO MAKE MENTAL OF MENTAL PROPERTY.	ARCHARG I ACCOMO		7. 10		and open		
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650		2.01	** Salaharandar - ** a	Company of the control of the				
Post-Employment Benefits Long Term	9660	NAME OF THE PARTY	Total State of the		STREET, SELECTION OF A STREET, SELECTION OF STREET,				
Other Long-Term Liabilities	9670		Andrews Supplement ( 2005; 2011) 1-10/2-1	. 20 45 F. 1 1 M. M. 1995 C.	En re alt. lanue Miller Adribe.				
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	2,643	0	0	0	0	0	0	0

Fiduciary Funds Group

**Annual Financial and Budget Report** 

70 Trust Funds

### **COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 930

		71	72	73	74	75	76	77	79
	1 1	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711					American of the state of the st			
Amounts Restricted by Law for Specific Purposes	9712	THE COLUMN TWO		PRE STREET	(969)				
Reserve for Encumbrances Credit	9713			Company of the same state of				Tablita and hilling to pipe the total speech.	
Reserve for Encumbrances Debit	9714	COMPANIEN. N.C.W.	- · · · · · · · · · · · · · · · · · · ·	1 1 2%	THE RESTREET			CORPORATION OF THE PART OF THE	1 Transition and the Prince of the
Reserve for Debt Services	9715	,		-					Manage Manage Manage and Manage a
Assigned/Committed	9754	-	***************************************						
Unassigned	9790							***	
Total Reserved Fund Balance		0	0	0	(969)	0	0	0	0
Fund Balance (GASB 54)	9750 .								
Nonspendable Fund Balance	9751			See Mark V					
Restricted Fund Balance	9752								
Committed Fund Balance	9753		Land description of any description of the Control	1 1					
Assigned Fund Balance	9754	159,930	35,413	21,445					3,351,773
Total Designated Fund Balance		159,930	35,413	21,445	0	0	0	0	3,351,773
Uncommitted(Unrestricted) Fund Balance	9790	State-unit A Treased	Compression . A	2 <del>4400</del> 1410 € 10	come at the man is to be the address.	Care manual and manual		Commenter and are as a service of the second	- 100 100 100 100
Other Equity	9800				Todayana - is user plant. If all muchs is all to	to the second and	green and and an entropy Company.	Annual 1 5-001 8-3 CM 245.57	2.4 1 12. 17
Contributed Capital	9810								
Retained Earnings	9850	,,,,,,,				****			1004
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		159,930	35,413	21,445	(969)	0	0	0	3,351,773
TOTAL LIABILITIES AND FUND EQUITY		162,573	35,413	21,445	(969)	0	0	0	3,351,773

### **Annual Financial and Budget Report**

### SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

		Fund S11	Fund S12	Fund S10 Total	
	Object	Unrestricted	Restricted	General Fund	
Description	Code	Actual	Actual	Actual	
Federal Revenues	8100				
Forest Revenues	8110			C	
Higher Education Act	8120			C	
Workforce Investment Act	8130			C	
Temporary Assistance for Needy Families (TANF)	8140		34,609	34,609	
Student Financial Aid	8150	STANDARD MADE TO SET THE SET OF SET		0	
Veterans Education	8160	2 7 2 1	mile pay (by displant)	0	
Vocational and Technical Education Act (VATEA)	8170		367,765	367,765	
Other Federal Revenues	8190	1	3,283,339	3,283,339	
Total Federal Revnues	8100	0	3,685,713	3,685,713	
State Revenues	8600				
General Apportionments	8610		ĺ	0	
Apprenticeship Apportionment	8611	(440,703)	The second secon	(440,703)	
State General Apportionment	8612	7,856,664		7,856,664	
Other General Apportionment	8613	228,498		228,498	
General Categorical Programs	8620	2	1		
Child Development	8621			0	
Extended Opportunity Programs and Services(EOPS)	8622		666,949	666,949	
Disabled Students Programs and Services(DSPS)	8623		843,688	843,688	
Temporary Assistance for Needy Families (TANF)	8624	218	34,609	34,609	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		380,268	380,268	
Telecommunications and Technology Infrasturcture Program (TTIP)	8626	1411		0	
Other General Categorical Programs	8627		3,712,797	3,712,797	

### **Annual Financial and Budget Report**

### SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Description		Actual	Actual	
EPA Proceeds	8630	8,022,901		8,022,901
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651		Ĩ	0
Other Reimburseable Categorical Programs	8652		5,817,413	5,817,413
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	316,880		316,880
Timber Yield Tax	8672			0
Other State Tax Subventions	8673		1	0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,481,397	570,062	2,051,459
State Mandated Costs	8685	514,822		514,822
Other State Non-Tax Revnues	8686		,	0
Other State Revenues	8690	1,619,103	381,955	2,001,058
Total State Revenues	8600	19,599,562	12,407,741	32,007,303

# CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

### SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810	n 011		
Tax Allocation, Secured Roll	8811	27,570,228		27,570,228
Tax Allocation, Supplemental Roll	8812	707,993		707,993
Tax Allocation, Unsecured Roll	8813	1,204,090	7	1,204,090
Prior Years Taxes	8816	607,051		607,051
Education Revenues Augmentation Fund (ERAF)	8817	(2,371,668)		(2,371,668)
Redevelopment Agency Funds - Pass Through	8818	313,876		313,876
Redevelopment Agency Funds - Residual	8819	10,629,076	THE RESERVE THE PERSON NAMED IN	10,629,076
Redevelopment Agency Funds - Asset Liquidation	8819.1	579,619		579,619
Contributions, Gifts, Grants, and Endowments	8820		481,125	481,125
Contract Services	8830	ness we was management of state of the	19 19 Sept. Sept. 40 19 19 19 19 19 19 19 19 19 19 19 19 19	
Contract Instructional Services	8831	İ	135,459	135,459
Other Contranct Services	8832		208,501	208,501
Sales and Commissions	8840	55	W. St. W. WHIS STREET, THE SERVE BETTER	55
Rentals and Leases	8850	88,543		88,543
Interest and Investment Income	8860	292,387		292,387
Student Fees and Charges	8870			
Community Services Classes	8872		708,506	708,506
Dormitory	8873	named storal to test of the	the second country of the second	
Enrollment	8874	2,326,517		2,326,517
Contra Revenue Account	8874.1	(300,960)		(300,960)
Field Trips and Use of Nondistrict Facilities	8875			
Health Services	8876		618,602	618,602
Instructional Materials Fees and Sales of Materials	8877	21,981		21,981
Insurance	8878	20 20 20 20 20 20 20 20 20 20 20 20 20 2	1814'   FIE   EMPERED     1 MARC	0
Student Records	8879	64,605		64,605
Nonresident Tuition	8880	1,292,856	- 17 E. K. S. L. John Workson, M. L. Schmidder, C.	1,292,856
Parking Services and Public Transportation	8881		239,832	239,832
Other Student Fees and Charges	8885	184,820	33,032	217,852
Other Local Revenues	8890	288,735	239,452	528,187
otal Local Revenues	8800	43,499,804	2,664,509	46,164,313
otal Revenues		63,099,366	18,757,963	81,857,329

### **Annual Financial and Budget Report**

### SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	Van		C
Proceeds of Long-Term Debt	8940		This is a second	C
Incoming Transfers (8970/8981/8982/8983)	898#	(1,204,375)	1,204,375	0
Total Other Financing Sources	8900	(1,204,375)	1,204,375	C
Total Revenues and Other Financing Sources		61,894,991	19,962,338	81,857,329

### Annual Financial and Budget Report

### SUPPLEMENTAL DATA

### **Expend by Instructional Activity**

### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

		Salaries and	l Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	748,779	85,653	53,199	53,320		940,95
Architecture and Environmental Design	0200	359,047	11,101	3,265			373,413
Environmental Sciences and Technologies	0300						(
Biological Sciences	0400	1,094,478	6,936	78,656	35,294		1,215,364
Business and Management	0500	759,691	8,386	11,430			779,507
Communications	0600	434,243	28,452	17,909	4,743		485,347
Computer and Information Science	0700	886,435	37,765	13,724	7,437		945,361
Education	0800	2,575,265	70,696	44,416	20,486		2,710,863
Engineering and Related Industrial Technology	0900	1,041,276	65,899	121,102	384,645		1,612,922
Fine and Applied Arts	1000	2,036,489	134,151	117,135	58,676	ANY DATE PRODUCTION	2,346,451
Foreign language	1100	464,462	3,027	25,764	the No. of Committee of the Committee of		493,253
Health	1200	2,247,298	187,575	245,211	152,662		2,832,746
Consumer Education And Home Economics	1300	1,120,917	24,081	104,676	19,921		1,269,595
Law	1400						C
Humanities(Letters)	1500	4,083,190	51,952	6,786	15,804		4,157,732
Library Science	1600			unadapaganinging quarter 916 1 Marrie 17 1/2 168 Marrier	Comp. Comp.		C
Mathematics	1700	3,263,088	83,382	3,498	1,347		3,351,315
Military Studies	1800	200	enement " of settinger of Delini	Start States along: and: contact	Section 78-45 Table Section 1	*	0
Physical Sciences	1900	1,401,606	247,616	159,655	21,926		1,830,803
Psychology	2000	598,093	3,795		700.6		601,888
Public Affairs and Services	2100	996,448	225,470	46,205	45,213		1,313,336
Social Sciences	2200	2,067,734	178,354	307,964	-		2,554,052
Commercial Services	3000	N 10.00 100 100 100 100 100 100 100 100 1		The state of the s	20 0000 5 10 4		0
nterdisciplinary Studies	4900	3,100,645	1,180,017	877,279	147,215	-	5,305,156
nstruc Staff-Retirees Bnfts & Retire Incents	5900	28,413	(1,128)		ĺ		27,285
Sub-Total Instructional Activites		29,307,597	2,633,180	2,237,874	968,689		35,147,340
Total Expenditures for GF Activities*		30,060,834	36,687,083	12,281,258	1,902,666	1,871,332	82,803,173

### **Annual Financial and Budget Report**

### SUPPLEMENTAL DATA

### **Expend by Non-Instructional Activity**

#### \$10 General Fund - Combined

### (Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010		5,447,322	661,635	44,859		6,153,816
Course and Curriculum Development	6020	-				THE RESTRICTION SHOWS	0
Academic / Faculty Senate	6030	336	274,295	16,446			291,077
Other Instructional Administration & Governance	6090		13,695				13,695
Total Instructional Admin. & Governance		336	5,735,312	678,081	44,859	0	6,458,588
Instructional Support Services	6100						
Learning Center	6110	678,766	2,377,200	131,502	16,395	aption at made of	3,203,863
Library	6120		1,343,049	239,050	154,477	ere and address	1,736,576
Media	6130	- man	water to the second second	3,250	1.00 : EC	•	3,250
Museums and Gallaries	6140	A Administration of the Control of t	E - NE I POME NE VINCE		İ	CHARLES AND CO.	0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		İ	8,944			8,944
Total Instructional Support Services		678,766	3,720,249	382,746	170,872	0	4,952,633
Admissions and Records	6200		945,582	43,602			989,184
Student Counseling and Guidance	6300	1,000 0 0001 72			THE R T THE T THE TOTAL THE THE THE THE THE THE THE THE THE THE		
Counseling and Guidance	6310	120	4,395,518	309,309	25,909		4,730,856
Matriculation and Student Assessment	6320		į	j	Ì		О
Transfer Programs	6330		28,916	4,640		-	33,556
Career Guidance	6340	Augustus de la la la la la la la la la la la la la	29,526	4,512			34,038
Other Student Counseling and Guidance	6390	and with the second		**************************************		_	0
Total Student Couseling and Guidance		120	4,453,960	318,461	25,909	0	4,798,450

### **Expend by Non-Instructional Activity**

### Annual Financial and Budget Report

### S10 General Fund - Combined

### SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	ng S
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		10,717	40,526		K =	51,243
Disabled Student Programs and Services (DSPS)	6420	120	1,304,641	45,765	12,876		1,363,402
Extended Opportunity Programs and Services (EOPS)	6430	STATE OF THE STATE	639,651	17,128			656,779
Health Services	6440		400,785	118,872			519,657
Student Personnel Administration	6450			n term average 2 am		annonempolips by	0
Financial Aid Administration	6460	70	1,076,909	74,507	A-191 (ALC)	M 223	1,151,416
Job Placement Services	6470	W BURLET LY BYSCH	Management of the State of the	4,562		eumodin dreij her * we	4,562
Veterans Services	6480	- National Physics	116,907	5,682	wisc	rk uk. 49 mbs	122,589
Miscellaneous Student Services	6490	51111	8,707	57,448		···	66,155
Total Other Student Services		120	3,558,317	364,490	12,876	0	3,935,803
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		961,292	531,214	8,533	ndgt.	1,501,039
Custodial Services	6530	otto, unure n'est primer poleeranie vien. Il 1977 et 1977 et 1977 et 1977 et 1977 et 1977 et 1977 et 1977 et 1	1,493,114	122,049	5,369	lader international surgestant ( into	1,620,532
Grounds Maintenance and Repairs	6550		556,533	25,945	to the distribution of the error	a managemental production of parameter field.	582,478
Utilities	6570			1,537,434		nous versions of the second of	1,537,434
Other Operations and Maintenance of Plant	6590				enterview of the second	<del></del>	0
Total Operation and Maintenance of Plant	6500	0	3,010,939	2,216,642	13,902	0	5,241,483
Planning, Policymaking and Coordinations	6600		1,394,263	519,021	17,209		1,930,493

<sup>\*</sup> California Work Opportunity and Responsibility to Kids (CalWORKs).

### **Annual Financial and Budget Report**

## **SUPPLEMENTAL DATA**

### **Expend by Non-Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

		Salaries an	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710	-		242	İ		242
Fiscal Operations	6720	_	1,364,821	1,416,098	1,067		2,781,986
Human Resourses Management	6730		1,368,005	1,061,262	10,169		2,439,436
Noninstruct Staff Retirees' Benefits & Retirement *	6740		42,590				42,590
Staff Development	6750	Sample Pa	19,356	85,729		ALMO W	105,085
Staff Diversity	6760	-	5,027		77 10 10 10 10 10 10 10 10 10 10 10 10 10		5,027
Logistical Services	6770	15	1,973,624	211,485	47,877		2,232,986
Management Information Systems	6780	-	2,781,089	694,907	484,407	Ç.	3,960,403
Other General Institutional Support Services	6790	product) Arts /	18,946	23,333	andernamentalismouthlet part (96-1796) 33	N#ACC	42,279
Total General Institutional Support Services	6700	0	7,573,458	3,493,056	543,520	0	11,610,034
Community Services & Economic Development	6800			1			
Community Recreation	6810		806,245	385,204	747		1,191,449
Community Service Classes	6820		149,828	416,483			566,311
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	956,073	801,687	0	0	1,757,760

<sup>\*</sup> Noninstructional Staff Retirees' Benefits & Retirement Incentives.

### **Annual Financial and Budget Report**

### SUPPLEMENTAL DATA

### **Expend by Non-Instructional Activity**

#### S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910					· · · · · · · · · · · · · · · · · · ·	0
Child Development Centers	6920	<del></del>	24,454	5,453	5,192		35,099
Farm Operations	6930			,			0
Food Services	6940	W (78)	96,418	3			96,418
Parking	6950	m i mening kinda a	297,595	19,339	7,507		324,441
Student and Co-Curricular Activities	6960	Mary Mary .	1,347,201	468,917	34,414	w. no.yr. €	1,850,532
Student Housing	6970				a the second to the second control of the se	1 V-0-94 VC	0
Other Ancillary Services	6990	•	12,961	7,803	-v.	₩ W:	20,764
Total Ancillary Services	6900	0	1,778,629	501,512	47,113	0	2,327,254
Auxiliary Operations	7000			İ			
Contract Education	7010	73,895	802,196	720,706	57,717	64,216	1,718,730
Other Auxiliary Operations	7090	- Paraller Andrews (Andrews )	96,124	3,380	PVEY THE MENT AS	V	99,504
Total Auxiliary Operations	7000	73,895	898,320	724,086	57,717	64,216	1,818,234

### **Expend by Non-Instructional Activity**

### **Annual Financial and Budget Report**

### S10 General Fund - Combined

#### SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

		Salaries ar	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100		28,801				28,80
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			property and the second of the	, n		C
Tax revenue Anticipation Notes	7220						C
Other Financing	7290			4			0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310	rs.	- Province argue Salan, dar		Same Activities	14,462	14,462
Student Aid	7320		n ment o	und und dende der der	OUR management on promite or retail NAMS.	1,772,654	1,772,654
Other Outgo	7390		CAME OF MEAN APPROPRIATE		g - Madeland Str. An rather years product.	20,000	20,000
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	1,807,116	1,807,116
Sub-Total Non-Instructional Activites		753,237	34,053,903	10,043,384	933,977	1,871,332	47,655,833
Total Expenditures General Fund: activities *		30,060,834	36,687,083	12,281,258	1,902,666	1,871,332	82,803,173

<sup>\*</sup> Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Budget Year: 2018-2019

**Gann Appropriations Limit** 

**GANN Report** 

DISTRICT NAME: DESERT

	201	8-2019 Appropriations Limit:			
1 1000	Ā.	2017-2018 Appropriations Limit:			\$82,913,542
	B.	2018-2019 Price Factor:	1.0367		
	c.	Population factor:	200 3 Processoration (con legislation and approximately process of the control of		
		1. 2016-2017 Second Period Actual FTES	9,132.94		
		2. 2017-2018 Second Period Actual FTES	10,137.06		• * *******
		3. 2017-2018 Population change factor (C2/C1)	1.1099		
	D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)		W-1-1	\$95,403,085
	E.	Adjustments to increase limit:			I I I I I I I I I I I I I I I I I I I
		Transfers in of financial responsibility		\$0	
		Temporary voter approved increases		0	
, Age		3. Total adjustments - increase	The state of the s	7 83 64 64 65	0
,		Sub-Total (D + E.3)	The street was to the NAME TO		\$95,403,085
	F.	Adjustments to decrease limit:			
Ì		Transfers out of financial responsibility	The second secon	\$0	
		2. Lapses of voter approved increases		0	
		3. Total adjustments - decrease			0
	G.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$95,403,085
	2018	3-2019 Appropriations Subject to Limit:	, some der des A		Ψ.
-	Ã.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	<b>–</b>		24,075,188
	B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			325,000
	C.	Local Property taxes			32,876,578
Ī	D.	Estimated excess Debt Service taxes			0
_	E.	Estimated Parcel taxes, Square Foot taxes, etc.	: The second sec	All the second s	0
-~	F.	Interest on proceeds of taxes			0
7	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates	- Annual Principles of the Control o		0
	H.	2018-2019 Appropriations Subject to Limit	Org. The York of Marie Mark		\$57,276,766

### **Governmental Funds Group**

Annual Financial and Budget Report

### 10 General Fund

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

### **General Fund**

	Object	Fund:	: 11	Fund	l: 12	Fund	: 10
	Code	UNRESTRICTE	UNRESTRICTED SUBFUND		SUBFUND	тот	AL
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	3 11	1	3,685,713	3,825,596	3,685,713	3,825,596
State Revenues	8600	19,599,562	24,802,225	12,407,741	17,310,780	32,007,303	42,113,00
Local Revenues	8800	43,499,804	43,396,578	2,664,509	3,507,654	46,164,313	46,904,232
Total Revenues		63,099,366	68,198,803	18,757,963	24,644,030	81,857,329	92,842,833
EXPENDITURES:							
Academic Salaries	1000	26,167,396	26,751,382	4,178,636	4,461,042	30,346,032	31,212,424
Classified Salaries	2000	13,440,384	15,319,863	4,449,825	6,723,540	17,890,209	22,043,403
Employee Benefits	3000	15,202,657	18,061,932	3,309,019	3,821,142	18,511,676	21,883,074
Supplies and Materials	4000	871,139	875,410	1,210,545	2,648,263	2,081,684	3,523,673
Other Operating Expenses and Services	5000	7,183,204	8,021,665	3,016,370	6,156,799	10,199,574	14,178,464
Capital Outlay	6000	431,965	524,500	1,470,701	2,386,704	1,902,666	2,911,204
Total Expenditures		63,296,745	69,554,752	17,635,096	26,197,490	80,931,841	95,752,242
Excess /(Deficiency) of Revenues over Expenditures		(197,379)	(1,355,949)	1,122,867	(1,553,460)	925,488	(2,909,409)
Other Financing Sources	8900	-1,204,375	-1,158,769	1,204,375	1,158,769	0	O
Other Outgo	7000	(147,246)	(182,038)	2,018,578	1,193,993	1,871,332	1,011,955
Net Increase/(Decrease) in Fund Balance		(1,254,508)	(2,332,680)	308,664	(1,588,684)	(945,844)	(3,921,364)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,638,535	13,010,589	1,629,578	1,985,450	16,268,113	14,996,039
Prior Years Adustments	9020	(373,438)		47,208		(326,230)	
Adjusted Beginning Balance	9030	14,265,097		1,676,786		15,941,883	
Ending Fund Balance, June 30		13,010,589	10,677,909	1,985,450	396,766	14,996,039	11,074,675

### **Governmental Funds Group**

### Annual Financial and Budget Report

20 Debt service Funds

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

### **DEBT SERVICE FUNDS**

	Object Code	BOND INTEREST AND REDEMPTION FUND		Fund: REVENUE BON AND REDEMP	D INTEREST	Fund: 29 OTHER DEBT SERVICE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	176,210	176,500			ĺ	
Local Revenues	8800	31,582,260	31,583,000		_	Ì	
Total Revenues		31,758,470	31,759,500	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers in	8981	-	1	1			
Other Incoming Transfers	8983				i		
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100					V-MC 3	
Debt Reduction	7110	17,685,285	17,700,000	MT. 000 /F 1	BANK KANDERSON NEW BETWEEN THE THERMAL IS AT	gangarannya-araparanana ga zar a hang 🕠 ren afel .	
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400		and the sale of the sale of the				
Reserve for Contingencies	7900	TO SECURE AND ADDRESS OF THE PARTY OF THE PA		ĺ	- 1		
Total Other Outgo	7000	17,685,285	17,700,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,685,285)	(17,700,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		14,073,185	14,059,500	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,426,211	31,499,396		0	-11	0
Prior Years Adustments	9020				i i		
Adjusted Beginning Balance	9030	17,426,211		0		0	
Ending Fund Balance, June 30		31,499,396	45,558,896	0	0	0	0

### **Governmental Funds Group**

### **Annual Financial and Budget Report**

### 30 Special Revenue Funds -- Part 1

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

### **Special Revenue Funds**

	Object	FUND:	31	FUND	32	FUND	33
	Code	BOOKSTOR	RE FUND	CAFETERIA	A FUND	CHILD DEVELOR	PMENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	Î			Î	91,058	95,000
State Revenues	8600			F 202		1,096,674	1,108,013
Local Revenues	8800	-	7.00			610,825	190,008
Total Income		0	0	0	0	1,798,557	1,393,021
Expenditures							
Academic Salaries	1000	ľ				1	
Classified Salaries	2000			Se Seed Seed	regrandprosps N. N.CS.	1,020,354	956,462
Employee Benefits	3000	V 550 WHO		Standard Comp. April 1 (2)	1444444444	354,022	365,041
Supplies and Materials	4000	Market Meridana speciel + Market (1964) 52	kn-457	Sphillippointerfelore Frank, AP 4 & Plade Ann 2000, 444, AF 6 ARROS, 5	Asser A value	118,714	125,800
Other Operating Expenses and Services	5000	entre production of the	, err 36300	Service per report record of	BALTINET OF SERVICE PROPERTY AND A SERVICE A	26,258	36,150
Capital Outlay	6000	a niversion (4 + 1975, 16 april 19	***		- MATTER C - MATTER C - 24		16,200
Total Expenditures	m sc	0	0	0	- 0	1,519,348	1,499,653
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	279,209	(106,632)
Other Financing Sources	8900			1			72,338
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	279,209	(34,294)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	13/11	0		0	64,961	344,170
Prior Years Adustments	9020		A magnet of	deligiorasympassiasymmiden individual som myren — 3 i reducipalistic de 195 desirbir - 2 i 1784.		THE N. LEWIS CO., LANSING MICH.	
Adjusted Beginning Balance	9030	0		0		64,961	
Ending Fund Balance, June 30	1 1	0	0	0	0	344,170	309,876

### **Governmental Funds Group**

### **Annual Financial and Budget Report**

### 30 Special Revenue Funds -- Part 2

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

### **Special Revenue Funds**

	Object	FUND	: 34	FUN	D 35	FUND	39
	Code	FARM OPERA	TION FUND	REVENUE BOND	PROJECT FUND	OTHER SPECIAL F	REVENUE FUND
Description	1 1	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:	1 1						
Federal Revenues	8100				,		
State Revenues	8600	and the second s	Transportunis in the American America, manager				
Local Revenues	8800		÷	Manager terror with the property of	10-2	148,429	150,000
Total Income	i i	0	0	0	0	148,429	150,000
Expenditures							
Academic Salaries	1000					20,916	11,50
Classified Salaries	2000				,	21,843	18,000
Employee Benefits	3000		E CO	Power same in	HERE TO SHOW THE STORE OF THE S	20 4 V 4 V 20 ABA 200 - 7 MA	3,123
Supplies and Materials	4000	ATTALL A TO TERMINA	Black Preservition & Street, Value (60)	To all class for make subsect waters — 17 strong forestables	pagagagagan-reggere i serido suer mons a inf. si grido :	92,744	95,000
Other Operating Expenses and Services	5000	e He i max an a ma and dermonative to	· was	p quage.	Septem 8-160 TV 1-160	14,654	12,000
Capital Outlay	6000	Sent Connection C. S. S. Sent Connection C. S.	Part Part		15	Andrewson Super you you vary county you?	
Total Expenditures		0	0	o	o	150,157	139,623
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(1,728)	10,377
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	O	0	(1,728)	10,377
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	36,446	34,718
Prior Years Adustments	9020	and other than the second and the se	-				
Adjusted Beginning Balance	9030	0		0		36,446	
Ending Fund Balance, June 30	1	0	0	0	0	34,718	45,095

### **Governmental Funds Group**

### Annual Financial and Budget Report

## 40 Capital Projects Funds

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

## **Capital Projects Funds**

	Object	FUND	: 41	FUN	D 42	FUND	43
	Code	CAPITAL QUTLAY I	PROJECTS FUND	REVENUE BOND CO	INSTRUCTION FUND	GENERAL OBLIGATI	ON BOND FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	İ					
State Revenues	8600	313,566					
Local Revenues	8800	8,517,594	8,749,876			606,604	610,000
Total Income		8,831,160	8,749,876	0	0	606,604	610,000
Expenditures							
Academic Salaries	1000		75,973				
Classified Salaries	2000	189,622	578,101	Pier Teachair - Pier Internation		*130mm	
Employee Benefits	3000	88,541	196,928	COMPANIE	(Yold Rep-MAN) IR.A.S	**************************************	
Supplies and Materials	4000	28,617	d War and a Property Press, and	.2 No	24 / 1887	11,892	12,000
Other Operating Expenses and Services	5000	1,692,135	89,913		700 B	3,844,578	8,486,840
Capital Outlay	6000	7,846,024	11,552,534	gas conse		27,714,952	54,651,524
Total Expenditures		9,844,939	12,493,449	0	0	31,571,422	63,150,364
Excess /(Deficiency) of Revenues over Expenditures		(1,013,779)	(3,743,573)	0	0	(30,964,818)	(62,540,364)
Other Financing Sources	8900					49,550,000	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,013,779)	(3,743,573)	0	0	18,585,182	(62,540,364)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	34,711,436	43,742,166		٥	67,077,966	85,663,148
Prior Years Adustments	9020	10,044,509	All CAVITATION (C.				
Adjusted Beginning Balance	9030	44,755,945		0		67,077,966	
Ending Fund Balance, June 30		43,742,166	39,998,593	0	0	85,663,148	23,122,784

### **Proprietary Funds Group**

## **Annual Financial and Budget Report**

### 50 Enterprise Funds Group -- Part 1

#### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

## **Enterprise Funds**

	Object Code	FUND: 51 BOOKSTORE FUND		FUND CAFETERI	I.	FUND 53 FARM OPERATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income	i i	0	0	0	0	0	
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	
Expenditures							
Academic Salaries	1000	S#0		1	000		
Classified Salaries	2000	1.	, per	e esert	29,54	A.C.	
Employee Benefits	3000	_	1	ACT STATE	LANCE CONTRACTOR OF THE PARTY O		
Supplies and Materials	4000		, Mr.; Tea	and the State Sentential Processional Sentential Senten		n. all reality	
Other Operating Expenses and Services	5000	% 31 % 'A ***	ar tauto - 2 stara	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	Comments successive many states of the comment of t	enderske stagen <mark>stage</mark>	
Capital Outlay	6000				KW: D	an yera:	
Total Expenditures		0	0	0	0	0	
Net Profit or Loss		0	0	0	0	0	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	Î	0	T	
Prior Years Adustments	9020				s 444	PAPEL -	
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	

## **Proprietary Funds Group**

### Annual Financial and Budget Report

## 50 Enterprise Funds Group -- Part 2

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

## **Enterprise Funds**

	Object	FUND:	59				
	Code	OTHER ENTER	PRISE FUND				
Description		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900			İ			
Total Income		0	(				
Cost of Sales	5890						
Gross Profit or Loss		0	(				
Expenditures							
Academic Salaries	1000	Ì					(4)
Classified Salaries	2000			200000		(2) Capitamine Processor Capital States and Administration of the Capital States and Capi	
Employee Benefits	3000		- 0	Commencements Administration to he	, and the same of		
Supplies and Materials	4000	r Personal St	,	Salarah III, June Walley de 1944 N. 1946	Mile eff Ay System . 16-Ter-Signed de V	C. 1- P7 841	
Other Operating Expenses and Services	5000		Lee	THE BROKE TO SEE BOUNDS . MILE MAKE A PROPERTY	Springers - Lectures - Le Union severumenters		
Capital Outlay	6000	Terrer 1	PM 1 999	Species environmentale some	September Selection 19.00 was reflect to as Comment of Sec.		
Total Expenditures		0	C			I	
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	j	0				
Prior Years Adustments	9020	ï		THE ROLL STREET	-manuscapator' va U 5 de' "sällendör blade veller-vellörlik".	Children with 1996	
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

### **Proprietary Funds Group**

### **Annual Financial and Budget Report**

## 60 Enterprise Funds Group

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

### **Internal Service Funds**

	Object	FUND: 6	61	FUND	69	
	Code	SELF-INSURAN	CE FUND	OTHER INTERNAL S	ERVICES FUND	
Description		Actual	Budget	Actual	Budget	
REVENUES:						
Local Revenues	8800	4,890	75,000	460,101	450,000	
Other Financing Sources	8900					
Total Income		4,890	75,000	460,101	450,000	
Expenditures						
Academic Salaries	1000			ľ		
Classified Salaries	2000	397	e tve as	693	_	784
Employee Benefits	3000	18		335,351	n 29.5	The the confidence have of a plant any in the
Supplies and Materials	4000	388	al houses	L-	w 1 Nove 1 3 Team	
Other Operating Expenses and Services	5000	(27,616)	85,000	A STATE OF THE PROPERTY OF THE	410,000	· • • • • • • • • • • • • • • • • • • •
Capital Outlay	6000	- Londer	, <b></b>			
Total Expenditures		(26,813)	85,000	336,044	410,000	
Net Profit or Loss		31,703	(10,000)	124,057	40,000	
Other Outgo	7000					
Net Increase/(Decrease) in Fund Balance		31,703	(10,000)	124,057	40,000	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010	280,637	312,340	3,774,508	3,898,565	
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	280,637		3,774,508		
Ending Fund Balance, June 30		312,340	302,340	3,898,565	3,938,565	

### **Fiduciary Funds Group**

### **Annual Financial and Budget Report**

## 70 Fiduciary Funds Group -- Part 1

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

## **Fiduciary Funds Group**

	Object	FUND: 7	71	FUND	72	FUND 73	
	Code	ASSOCIATED STUDEN	TS TRUST FUND	REPRESENTATIO		BODY CENTER FE	E TRUST FUND
Description	İ	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		Ì	Î		ř	
State Revenues	8600						
Local Revenues	8800	69,694	69,700	16,346	16,500	31,304	32,500
Total Income		69,694	69,700	16,346	16,500	31,304	32,500
Expenditures	_						
Academic Salaries	1000			1			
Classified Salaries	2000	1			** and cr	47,006	59,838
Employee Benefits	3000			the or Linear terms of the first sensitivities of the contract		12,638	19,848
Supplies and Materials	4000		Any regission 2	293	9,800	3,429	3,500
Other Operating Expenses and Services	5000	89,363	89,500	8,406	25,200	See age of 1 see 1977 STATE OF SERVICES	500
Capital Outlay	6000	TOWN IN THE STATE OF THE STATE	, margin 1	W 45 VALUE - 1		TO MAN ARROWS AME A SEC MAN ARROWS AT A 1994	-
Total Expenditures		89,363	89,500	8,699	35,000	63,073	83,686
Excess /(Deficiency) of Revenues over Expenditures		(19,669)	(19,800)	7,647	(18,500)	(31,769)	(51,186)
Other Financing Sources	8900					20,000	29,741
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(19,669)	(19,800)	7,647	(18,500)	(11,769)	(21,445)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	179,599	159,930	27,767	35,414	33,213	21,444
Prior Years Adustments	9020		Andrews of the Victor of the Control		-		
Adjusted Beginning Balance	9030	179,599		27,767		33,213	
Ending Fund Balance, June 30		159,930	140,130	35,414	16,914	21,444	(1)

### **Fiduciary Funds Group**

### **Annual Financial and Budget Report**

## 70 Fiduciary Funds Group -- Part 2

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

## **Fiduciary Funds Group**

	Object	FUND:	74	FUND	75	FUN	D 76
	Code	FINANCIAL AID T	RUST FUND	SCHOLARSHIP &		INVESTMENT	TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	18,436,497	19,000,000	,		10.8	
State Revenues	8600	2,337,665	2,500,000		Ĭ		_
Local Revenues	8800	10,049	11,000				
Total Income		20,784,211	21,511,000	0	0	0	C
Expenditures							
Academic Salaries	1000		2	9 (95)			
Classified Salaries	2000			ener - 7	MARINE ALPERA STERMAN DE		· · · · · · · · · · · · · · · · · · ·
Employee Benefits	3000	300 pa	• vc	, mage -		•	
Supplies and Materials	4000	galaniman da an by whose is and all a tab an an Addis	"			× ₩ ·VET THE PROPERTY TO	אינ
Other Operating Expenses and Services	5000	9,500	11,000		er e		agea yearn ay into laken kiring tual tandaqeed
Capital Outlay	6000			(1,2,000,00 @ 00)	Ï		34600 AP-466 49
Total Expenditures		9,500	11,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		20,774,711	21,500,000	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	20,791,975	21,499,031				
Net Increase/(Decrease) in Fund Balance		(17,264)	969	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	16,295	(969)		О		0
Prior Years Adustments	9020		· marrie - married		- NEW C-14 -		
Adjusted Beginning Balance	9030	16,295		0		0	
Ending Fund Balance, June 30		(969)	0	0	0	0	0

## **Fiduciary Funds Group**

### **Annual Financial and Budget Report**

### 70 Fiduciary Funds Group -- Part 3

### REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2017-2018

Budget Year: 2018-2019

**Fiduciary Funds Group** 

	Object	FUN	D: 77	FUND	79
	Code	DEFERRED COMPEN	SATION TRUST FUND	OTHER TRUS	T FUNDS
Description	i i	Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100	7		3 <b>4</b> 5	
State Revenues	8600		·		
Local Revenues	8800	- Carrie	·	5	275,000
Total Income		0	(	5	275,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000		44	or or	196. SE-19697 A-
Employee Benefits	3000	EL 2	.त	Committee and the second of th	Worden has desided a south
Supplies and Materials	4000			T James words grown and and an artist and an artist and an artist and an artist and an artist and artist artist and artist and artist artist and artist artist and artist artist and artist artist and artist artist artist artist artist artist artist and artist art	TEL IN WIRELEYY TO, TEL SERVER
Other Operating Expenses and Services	5000	A/1986 W	- 49M (M) The Secretary Se	Comment (Spiniss) NC 1	1,600
Capital Outlay	6000		(Nades		
Total Expenditures		0	C	0	1,600
Excess /(Deficiency) of Revenues over Expenditures		0	0	5	273,400
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	C	5	273,400
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,351,768	3,351,773
Prior Years Adustments	9020		AT SWART WAS AT VARIOUS SANCTION		
Adjusted Beginning Balance	9030	0		3,351,768	
Ending Fund Balance, June 30		0	0	3,351,773	3,625,173

## Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 930

Name: DESERT

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

# Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2017-2018 Budget Year: 2018-2019

## Receipt and Expenditures of Lottery Proceeds

## **Lottery Actual Report**

L10 GENERAL FUND

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Unres	tricted		Restricte	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					556,790	
Adjustments	9020						
Adjusted Beginning Balance	9030	·	0	i		556,790	
Actual Fiscal Year Data	C. CAN CHILDWAY IN SERVICE HAVE BEING	COMMON AND AND AND AND AND AND AND AND AND AN					
State Lottery Proceeds:	8681	(West	1,481,397			570,062	
						Instructional	
	i i	Instructional	& Institutional	T T		Materials	
		Unres	tricted	İ		Propostition 20	Total
		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
	i i	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0	X Table 1	0
Employee Benefits	3000	Tables of the control	Contraction and the same of th	Appliques annotats and applica of consider makes and other size Materians of the Theoretica ( ). Oh	0		0
Supplies & Materials	4000	***	ppe as visite 195 ye	un unreconstituter de suericade" coe	interest propagation		
Software	4100				0		. 0
Books, Magazines, & Periodicals	4200				o	The second secon	0
Instructional Supplies & Materials	4300				0	349,100	349,100
Noninstructional Supplies & Mtrls	4400				0	- Table 22 (Sec. )	0
Total Supplies and Materials		0	0	0	0	349,100	349,100
Other Operating Expenses and Services	5000		1,481,426		1,481,426	40,895	1,522,321
Capital Outlay	6000	2	0	1		İ	
Library Books	6300	Promotion of	- Marie Commission of Substitution (Section )		0		0
Equipment	6400		Complete Security (Control of Con				
Equipment - Additional	6410	Sharen as "Miljors dilant'sava dimensibility yearniff's C.	Service Servic	Salama karangalan da Salama da Salama da Salama da Salama da Salama da Salama da Salama da Salama da Salama da	0		0
Equipment - Replacement	6420				0	Transfer L	0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures	1	0	1,481,426	0	1,481,426	389,995	1,871,421
Ending Balance	1				(29)	736,857	736,828

# **Annual Financial and Budget Report**

# SUPPLEMENTAL DATA

For Actual Year: 2017-2018

Receipt and Expenditures of Lottery Proceeds **Lottery Budget Report** L10 GENERAL FUND

Budget Year: 2018-2019

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Unres	tricted		Restricted	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		(29)	***************************************		736,857	
Adjustments	9020						
Adjusted Beginning Balance	9030	Terrest State   Pr	(29)			736,857	
Budget Fiscal Year Data	St. Stradestronies a strades char strictaustrial.	Salah Budhada da da kalang	(*****	,		manager spirit date, a teather of and made desired to the develop-	Total Control of Contr
State Lottery Proceeds:	8681	New Control of the Co	1,491,731	, , , , , , , , , , , , , , , , , , ,	Andrew Stranger	503,765	
						Instructional	
		instructional	& Institutional			Materials	
	İ	Unres	tricted	Ĭ	i	Propostition 20	Total
	1	Instructional	Support	Support			
	i i	Activities	Activities	Activities	Total	Instructional	
	1	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000	reaching is first immediately stated and make		-	0		C
Classified Salaries	2000	Mar efference configure ( ) and 20 mar - 40 V region regions regions consider pre-		Consistent of the consistence of the constitution of the constitut	0		C
Employee Benefits	3000	THE THE THE PERSON NAMED ASSESSMENT OF THE PARTY OF THE PARTY.			0		C
Supplies & Materials	4000		Commence of the				
Software	4100			ĺ	0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		1,143,824		1,143,824		1,143,824
Noninstructional Supplies & Mtrls	4400			İ	0		0
Total Supplies and Materials		0	1,143,824	0	1,143,824	0	1,143,824
Other Operating Expenses and Services	5000		96,798		96,798		96,798
Capital Outlay	6000	70-00			mennen m restrees ()	Andrews C. C.	
Library Books	6300			-	o		0
Equipment	6400	Abdalan ve		į-			
Equipment - Additional	6410				0	THE PART OF STREET	0
Equipment - Replacement	6420				0	OLD DATE	0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0	1 - 11 5 - 31	0
Total Expenditures		0	1,240,622	0	1,240,622	0	1,240,622
Ending Balance					251,080	1,240,622	

#### **Details of Education Protection Account**

## **Annual Financial and Budget Report**

For Actual Year: 2017-2018

District ID: 930

Name: DESERT

**EPA Revenue** 8,022,901

		Salaries and	Operating	Capital	
	Activity	Benefits	Expenses	Outlay	İ
Activity Classification	Code	(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
TOTAL					

### **Annual Financial and Budget Report**

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 930

Name: DESERT

	STRS	PERS	Increase			
Fiscal Year	Amount	Amount	Total	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	4,434,118	3,115,474	7,549,592	1,218,189	19.24%	
2019-20	5,184,895	3,713,3161	8,898,211	1,348,619	17.86%	
2020-21	5,735,414	4,342,170	10,077,584	1,179,373	13.25%	

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

Yes

Explain Yes or No

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

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