California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2020-2021) (Budget Report for Fiscal Year 2021-2022)

District: DESERT District Code: 930

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

District Chief Business Officer

Date

District Superintendent

District Superintendent

Contact: John Ramont

(760) 773-2513 7452

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, 2021. 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

The Current Expense of Education S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

		Activity (ECSA)	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Obtact	ECS 84362 A	Total CEE	Activities	
	Object	Instructional Salary Cost AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6/99	AC 6800 - 7390	TOTAL
		40,000,050			40.000.050
Contract or Regular	1100	13,602,058	13,602,058		13,602,058
Other	1300	7,552,965	7,552,965		7,552,965
Total Instructional Salaries		21,155,023	21,155,023	0	21,155,023
Non-Instructional Salaries					
Contract or Regular	1200		4,988,665	670,320	5,658,985
Other	1400		686,425	121,798	808,223
Total Non-Instructional Salaries		0	5,675,090	792,118	6,467,208
Total Academic Salaries		21,155,023	26,830,113	792,118	27,622,231
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		13,266,375	889,628	14,156,003
Other	2300		195,913	3,630	199,543
Total Non-Instructional Salaries		0	13,462,288	893,258	14,355,546
Instructional Aides					
Regular Status	2200	1,820,852	1,820,852		1,820,852
Other	2400	165,121	165,121		165,121
Total Instructional Aides		1,985,973	1,985,973	0	1,985,973
Total Classified Salaries		1,985,973	15,448,261	893,258	16,341,519
Employee Benefits	3000	9,505,297	18,247,805	745,341	18,993,146
Supplies and Materials	4000		492,932	15,087	508,019
Other Operating Expenses	5000		6,674,531	305,332	6,979,863
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		32,646,293	67,693,642	2,751,136	70,444,778

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	1	EC\$ 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		39,349		39,349
Student Health Services Above Amount Collected	6441	9 de 1997 / 2/2	The control of the second control of the sec		0
Student Transportation	6491	The same of the sa	and the same and t		0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740	Statements	194,641		194,641
Objects to Exclude	Object Code				
Rents and Leases	5060		156,220		156,220
Lottery Expenditures	K VA. 1984				
Academic Salaries	1000	Supervisor destroy on			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		2,031,760		2,031,760

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300		ny gipa mpiterantanika nama kada saki pingan	Andreas and the state of the st	0
Equipment	6400			t vilandenskap	
Equipment - Additional	6410	and algebratedy		grap yan isi sadaki saca kata kata kata kata kata kata kata k	0
Equipment - Replacement	6420	ghapthabulus) rent salvandar ulabara kangsa - + + + + + + + + + + + + + + + + + +	· tun	contacts : control inspectable control contacts in control of	0
Total Equipment	gaps, dagle-for oppositely year of graphs are not	0	O	0	0
Total Capital Outlay	NACT TYPEROMETER AND THE STATE OF THE STATE	O	0	O	O
Other Outgo	7000	mai i da norakunskilone mai kardakan i sal milaggia mindig kristoriumga eksperin ki bi (aluelunga) di data (dalaba)	İ	6,723,911	6,723,911
Total Exclusions		0	2,421,970	6,723,911	9,145,881
Total for ECS 84362, 50% Law	1	32,646,293	65,271,672	(3,972,775)	61,298,897
Percent of CEE (Instructional Salary Cost / Total CEE)	+	50.02%	100.00%		
50% of Current Expense of Education	1		32,635,836		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year	İ		İ		
Amount Required to be Expended for Salaries of Classroom		32,646,293	65,271,672	(3,972,775)	61,298,897
Instructors	İ				
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		32,646,293	67,693,642	2,751,136	70,444,778
Capital Expenditures	6000		127,617		127,617
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		32,646,293	67,821,259	2,751,136	70,572,395

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

District ID: 930

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund	General Fund
ASSETS	1 1			
Cash, Investments, and Receivables	9100		i	
Cash:				
Awaiting Deposit and in Banks	9111	96,070	190,376	286,446
In County Treasury	9112	33,616,987	934,813	34,551,800
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	12,518,207	9,217,086	21,735,293
Due from Other Funds	9140	211,635		211,635
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	20,628	8,658	29,286
TOTAL ASSETS		46,478,527	10,350,933	56,829,460
LIABILITIES				
Current Liabilities and Deferred Revenue	9500	the entire international to the second secon	-	
Accounts Payable	9510	15,348,635	1,240,217	16,588,852
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	6,622,609	567	6,623,176
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	836,241	5,328,590	6,164,831
TOTAL LIABILITIES		22,807,485	6,569,374	29,376,859

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2021

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			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	
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751			0	
Restricted Fund Balance	9752	1.00		0	
Committed Fund Balance	9753		-	0	
Assigned Fund Balance	9754		3,781,559	3,781,559	
Total Designated Fund Balance		0	3,781,559	3,781,559	
Uncommitted Fund Balance	9790	23,671,042	may be to be to be the second of the second	23,671,042	
TOTAL FUND EQUITY		23,671,042	3,781,559	27,452,601	
TOTAL LIABILITIES AND FUND EQUITY		46,478,527	10,350,933	56,829,460	

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 SHEETFor Year Ended June 30, 2021

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	į		
Cash:				
Awaiting Deposit and in Banks	9111	12,353		
In County Treasury	9112	61,763,433		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140		American Salago Major	
TOTAL ASSETS		61,775,786	0	C
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	O

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 SHEETFor Year Ended June 30, 2021

District ID: 930

		21 Bond Interest	22 Revenue Bond	29
Description.	CA	and Redemption Fund	Interest and Redemption Fund	Other Debt Service Fund
Description	(Object)	Redemption rund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	61,775,786		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790		-	
Total Fund Balance		61,775,786	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	And the factoring and the fact	9-000	
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		61,775,786	0	0
TOTAL LIABILITIES AND FUND EQUITY		61,775,786	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, 2021

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	[
Cash:							
Awaiting Deposit and in Banks	9111	Commission recommission control or service in the control of the c		179			
In County Treasury	9112			893,036	1		
Cash With Fiscal Agents	9113		(Condesserve)			794	
Revolving Cash Accounts	9114			<u>Managangan pamanan ngan ngangan ana mananan mananan mananan dalah Ma</u>		Characteristic Control of State (Characteristic Control of State (
Investments (at cost)	9120	-	Commonwealth-subtraction . Market but I a was market				
Accounts Receivable	9130			638,597			
Due from Other Funds	9140	Contraction to a minimum value of the board to	commune services & as a Minimposite des Minimes Minimes &	14			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,531,826	0	0	11(
LIABILITIES					l l		
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			23,639			
Accrued Salaries and Wages Payable	9520			autora, germinator ya, assolut nan-urbet.	COMPANY THE PROPERTY OF THE PR	TORONTO TORONTO TORONTO DE PARTO	Contribute or information operation and an additional and a second and
Compensated Absences Payable Current	9530				*	Name of the last o	
Due to Other Funds	9540					L. 20 1 4942	Li Militaria registra in an albitanti della cida di la francia imperiore approprie
Temporary Loans	9550			•			
Current Portion of Long-Term Debt	9560			All more may be a first displacement and a constitution of	Control of the second s		Commence and the Commence of t
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	23,639	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, 2021

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	o	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
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	1,508,187	0	0	0
Total Designated Fund Balance		0	0	1,508,187	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	1,508,187	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,531,826	0	0	0

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund42 Revenue Bond Construction Fund

For Year Ended June 30, 2021

District ID: 930

		41	42	43
Description	CA (Object)	Capital Outlay	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS	(Object)	Projects ruliu	Construction Fund	Dona i una
Cash, Investments, and Receivables	9100	ł	*	
Cash:		A Combination Succession of Succession Succession Succession Succession Control of Succession Succe		
Awaiting Deposit and in Banks	9111	9,125	The contract of the contract o	9,929
In County Treasury	9112	45,626,464		49,642,930
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114	i		
Investments (at cost)	9120			32,958,419
Accounts Receivable	9130	33,102		36,208
Due from Other Funds	9140	***************************************		
Inventories, Stores, and Prepaid Items	9200		Bride yan puri, an habitalian selements, command and a cy	ndderneume mah-ref-sea
Inventories and Stores	9210			
Prepaid Items	9220	21,095	ingrapo (projeko kontragano no ministratura).	236,408
TOTAL ASSETS		45,689,786	0	82,883,894
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	127,141		748,772
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	211,755		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		338,896	0	748,772

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund42 Revenue Bond Construction Fund

For Year Ended June 30, 2021

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	n alas verinala kumanin di Provinci del made del provinci del made del provinci del		
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	45,350,890		82,135,122
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	The state of the s		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		45,350,890	0	82,135,122
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	T i		
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		45,350,890	0	82,135,122
TOTAL LIABILITIES AND FUND EQUITY		45,689,786	0	82,883,894

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, 2021

District ID: 930

		51	52	53	59
	i i	Ï	Ì	Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:	1 - Salarina	14. 3 (Opposite	WT p/		
Awaiting Deposit and in Banks	9111			1	
In County Treasury	9112	Additional and Jahangton regionals retired against Advanced 200 also Committee amount (Mind) 2	Therefore the property of the second of the		
Cash With Fiscal Agents	9113		Compression for the Primary Compression of the Primary Compression		
Revolving Cash Accounts	9114	N PART OF THE TAXABLE PART OF THE PART OF	manufactured and man state or		
Investments (at cost)	9120				
Accounts Receivable	9130	and the second s			
Due from Other Funds	9140		a characteristic manufacturing of the Profession of the Assessment September 1997		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360	1 66. 4 60.2			
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, 2021

District ID: 930

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

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, 2021

District ID: 930

		51	52	53	59	
	1 1	1 1	Î	Farm	Other Enterprise	
	CA	Bookstore	Cafeteria	Operations		
Description	(Object)	Fund	Fund	Fund	Fund	
FUND EQUITY						
Fund Balance Reserved	9710					
NonCash Assets	9711					
Amounts Restricted by Law for Specific Purposes	9712					
Reserve for Encumbrances Credit	9713	The state of the s				
Reserve for Encumbrances Debit	9714					
Reserve for Debt Services	9715	Fin referential susuant repainter.		,		
Assigned/Committed	9754					
Unassigned	9790					
Total Reserved Fund Balance		0	0	0	0	
Fund Balance (GASB 54)	9750					
Nonspendable Fund Balance	9751			(100		
Restricted Fund Balance	9752					
Committed Fund Balance	9753					
Assigned Fund Balance	9754					
Total Designated Fund Balance		0	0	0	0	
Uncommitted(Unrestricted) Fund Balance	9790					
Other Equity	9800					
Contributed Capital	9810					
Retained Earnings	9850					
Investment in General Fixed Assets	9890					
TOTAL FUND EQUITY		0	0	0	0	
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0	

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, 2021

District ID: 930

		61	69	
	CA		Other Internal Service	
Description	(Object)	Self-Insurance Fund	Fund	
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	83	1,874	
In County Treasury	9112	415,068	9,357,320	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	284	20,397	
Due from Other Funds	9140		6,623,255	
Student Loans Receivable	9150	AND THE PARTY OF T	5-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	MANAGEMENT PROPERTY OF THE PROPERTY OF A STREET PROPERTY OF THE PROPERTY OF TH		
Prepaid Items	9220	To the second se	8,996	
Fixed Assets	9300			
Sites	9310			
Site Improvements	9320			
Accumulated Depreciation Site Improvements	9321	THE PROPERTY OF THE PARTY OF TH	•	
Buildings	9330			
Accumulated Depreciation Buildings	9331			
Library Books	9340			
Equipment	9350			
Accumulated Depreciation Equipment	9351			
Work in Progress	9360			
Total Fixed Assets	100000	0	0	
TOTAL ASSETS		415,435	16,011,842	

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, 2021

District ID: 930

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	25,273	
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		25,273	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640	wednesdate and the state of the	
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	C
TOTAL LIABILITIES	968	25,273	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, 2021

District ID: 930

		61	69	
	CA		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			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	390,162		
Unassigned	9790			
Total Reserved Fund Balance		390,162	0	
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	unagentroquezarionio un'un majorio annosi una nascon memori di sono Car semillor? ?	16,011,842	
Total Designated Fund Balance		0	16,011,842	
Uncommitted(Unrestricted) Fund Balance	9790			
Other Equity	9800			
Contributed Capital	9810			
Retained Earnings	9850	Management of the second of th		
Investment in General Fixed Assets	9890	· ·		
TOTAL FUND EQUITY		390,162	16,011,842	
TOTAL LIABILITIES AND FUND EQUITY		415,435	16,011,842	

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 930

	1	71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship	İ	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
ASSETS									
Cash, Investments, and Receivables	9100		'				ĺ		
Cash:									
Awaiting Deposit and in Banks	9111	164,794	17	7	1,090,682				
In County Treasury	9112		86,522	33,738					372
Cash With Fiscal Agents	9113		producer street state. He will state the committee of			- Particular de proposition de la proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition della proposition de			3,000,000
Revolving Cash Accounts	9114								
Investments (at cost)	9120	60,928		The same of the sa	X-MA-VALUE - LANGE - LANGE				1,667,586
Accounts Receivable	9130	6,187	51	28					
Due from Other Funds	9140		23	44					
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300	,							
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330				2				
Accumulated Depreciation Buildings	9331	Contraction on the contract of		-Mileston and transmission makes					
Library Books	9340								
Equipment	9350		-						
Accumulated Depreciation Equipment	9351								
Work in Progress	9360	THE SCHOOL INVESTMENT,	"Manufacti and international or in a second control of it						
Total Fixed Assets		0	0	0	0	0	0	0	C
TOTAL ASSETS		231,909	86,613	33,817	1,090,682	0	0	0	4,667,958

Fiduclary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 930

	T -	71	72	73	74	75	76	77	79
	CA	Associated Students	Student Representation	Student Body Center Fee	Student Financial Aid	Scholarship and Loan	Investment	Deferred 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								
Accounts Payable	9510	4,719	23,495	193					
Accrued Salaries and Wages Payable	9520	7,000/0						_	
Compensated Absences Payable Current	9530		-						
Due to Other Funds	9540		300 0007 0000	41					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		4,719	23,495	234	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	(
TOTAL LIABILITIES	968	4,719	23,495	234	0	0	0	0	(

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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
FUND EQUITY									
Fund Balance Reserved	9710	. And the Control of							
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	Calendaria Company			1,090,682				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714	, униципация — верх верх верх верх верх верх верх верх	· pagagagaman con consequente consequence	Other P. P. Chin. March C P. Street Statement C					
Reserve for Debt Services	9715								
Assigned/Committed	9754		Appropriate to the second seco						
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	1,090,682	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	227,190	63,118	33,583					4,667,958
Total Designated Fund Balance		227,190	63,118	33,583	0	0	0	0	4,667,958
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800				Option of the second sec				
Contributed Capital	9810								
Retained Earnings	9850	The state of the s							
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		227,190	63,118	33,583	1,090,682	0	0	0	4,667,958
TOTAL LIABILITIES AND FUND EQUITY		231,909	86,613	33,817	1,090,682	0	0	0	4,667,958

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021 District ID: 930 Name: DESERT

	T	Fund S11	Fund S12	Fund S10 Total	
	Object	Unrestricted	Restricted	General Fund Actual	
Description	Code	Actual	Actual		
Federal Revenues	8100				
Forest Revenues	8110				
Higher Education Act	8120		1,305,305	1,305,305	
Workforce Investment Act	8130		289,444	289,444	
Temporary Assistance for Needy Families (TANF)	8140		76,015	76,015	
Student Financial Aid	8150		85,360	85,360	
Veterans Education	8160		201,995	201,995	
Vocational and Technical Education Act (VATEA)	8170		501,576	501,576	
Other Federal Revenues	8190		8,447,493	8,447,493	
Total Federal Revnues	8100	0	10,907,188	10,907,188	
State Revenues	8600				
General Apportionments	8610			(
Apprenticeship Apportionment	8611	949,577		949,577	
State General Apportionment	8612	9,121,248		9,121,248	
Other General Apportionment	8613	1,073,857		1,073,857	
General Categorical Programs	8620			-	
Child Development	8621	į-		C	
Extended Opportunity Programs and Services(EOPS)	8622	1	710,547	710,547	
Disabled Students Programs and Services(DSPS)	8623	,	1,135,489	1,135,489	
Temporary Assistance for Needy Families (TANF)	8624			(
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		373,426	373,426	
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			(
Other General Categorical Programs	8627		9,931,263	9,931,263	

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 930

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	16,603,701		16,603,701
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651	İ	40,990	40,990
Other Reimburseable Categorical Programs	8652		1,002,210	1,002,210
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	296,875		296,875
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,031,760	860,673	2,892,433
State Mandated Costs	8685	315,485		315,485
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	2,542,117	637,534	3,179,651
Total State Revenues	8600	32,934,620	14,692,132	47,626,752

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 930

	Object	Fund S11	Fund S12	Fund \$10 Total
Description	Code	Unrestricted Actual	Restricted Actual	General Fund Actual
ocal Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	31,594,564	-	31,594,564
Tax Allocation, Supplemental Roll	8812	810,091	- and	810,09
Tax Allocation, Unsecured Roll	8813	1,411,751		1,411,75
Prior Years Taxes	8816	785,565		785,56
Education Revenues Augmentation Fund (ERAF)	8817	(2,747,393)		(2,747,393
Redevelopment Agency Funds - Pass Through	8818	647,842		647,842
Redevelopment Agency Funds - Residual	8819	11,106,138		11,106,138
Redevelopment Agency Funds - Asset Liquidation	8819.1	442		442
Contributions, Gifts, Grants, and Endowments	8820		460,690	460,690
Contract Services	8830			
Contract Instructional Services	8831			(
Other Contranct Services	8832	San in 1986 bis charge income accordance : 2	1,085,673	1,085,673
Sales and Commissions	8840	grangestern som en en en en en en en en en en en en en		(
Rentals and Leases	8850	35,087		35,087
Interest and Investment Income	8860	15,978		15,978
Student Fees and Charges	8870			
Community Services Classes	8872	668		668
Dormitory	8873	75,7		
Enrollment	8874	2,690,390		2,690,390
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(470,956)		(470,956
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			(
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			(
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			(
Field Trips and Use of Nondistrict Facilities	8875			
Health Services	8876		551,515	551,515
Instructional Materials Fees and Sales of Materials	8877	15,037		15,037
Insurance	8878		-	(
Student Records	8879	68,537		68,537
Nonresident Tuition	8880	1,203,509	man and Processed Analysis	1,203,509
Parking Services and Public Transportation	8881		251	25
Other Student Fees and Charges	8885	450,033	VIII	450,033
Other Local Revenues	8890	578,750	141,448	720,198
otal Local Revenues	8800	48,196,033	2,239,577	50,435,610
otal Revenues		81,130,653	27,838,897	108,969,550

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 930

Description	Object	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Description Other Financing Sources	8900	7,0,000	7,1112	1101211
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers (8970/8981/8982/8983)	898#	(784,961)	1,689,280	904,319
Total Other Financing Sources	8900	(784,961)	1,689,280	904,319
Total Revenues and Other Financing Sources		80,345,692	29,528,177	109,873,869

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

		Salaries and	l Benefits	Operating	Capital	Other	Total	
Activity Classification	Activity	Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)		
Agriculture and Natual Resources	0100	914,127	59,751	22,058	10,100		1,006,036	
Architecture and Environmental Design	0200	364,258	15,213	1,664			381,135	
Environmental Sciences and Technologies	0300						C	
Biological Sciences	0400	1,357,054	32,629	11,916	10,246		1,411,845	
Business and Management	0500	1,060,311	35,182	2,879	1,071		1,099,443	
Communications	0600	739,413	19,284	54,640	71,366		884,703	
Computer and Information Science	0700	1,261,298	26,818	17,897	6,914		1,312,927	
Education	0800	3,273,547	86,570	59,181			3,419,298	
Engineering and Related Industrial Technology	0900	1,414,782	363,201	326,632	272,258		2,376,873	
Fine and Applied Arts	1000	1,850,967	109,383	21,453	1,659		1,983,462	
Foreign language	1100	473,536	4,251				477,787	
Health	1200	3,070,285	513,063	465,105	61,476		4,109,929	
Consumer Education And Home Economics	1300	1,282,347	247,091	42,789	8,876		1,581,103	
Law	1400						C	
Humanities(Letters)	1500	4,316,043	234,294	3,039	3,000		4,553,376	
Library Science	1600	-						
Mathematics	1700	2,737,865	197,865	1,023			2,936,753	
Military Studies	1800						C	
Physical Sciences	1900	1,746,923	343,493	5,905	18,689		2,115,010	
Psychology	2000	680,574	33,484	***************************************			714,058	
Public Affairs and Services	2100	1,247,966	536,305	167,670	244,770		2,196,711	
Social Sciences	2200	3,133,478	236,159	127,445			3,497,082	
Commercial Services	3000						C	
Interdisciplinary Studies	4900	2,884,257	966,830	298,787			4,149,874	
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	39,319	30				39,349	
Sub-Total Instructional Activites		33,848,350	4,060,896	1,630,083	707,425		40,246,754	
Total Expenditures for GF Activities*		34,236,095	44,881,029	12,417,227	1,136,561	12,582,494	105,253,406	

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	1,200	6,770,315	623,814	17,235	geralge namel e samentje v jel der fell v vill fram till film bliken folde i stirmel tild som toget a je ^{mille} A	7,412,564	
Course and Curriculum Development	6020	What a shade		Ī	ngagiga ang kananggana ang kangan kananan kaor ng pamaha na danadah siyan kadah na dadah na h	Tadardafu esimilariador a Armaganta) - el 1900 transmisión de armaganta - esp	0	
Academic / Faculty Senate	6030	216	208,359	4,018			212,593	
Other Instructional Administration & Governance	6090		16,980				16,980	
Total Instructional Admin. & Governance	CARDO VALUE I	1,416	6,995,654	627,832	17,235	0	7,642,137	
Instructional Support Services	6100							
Learning Center	6110	380,984	1,159,046	31,968			1,571,998	
Library	6120	and the second second and the second	1,588,316	191,894	83,207		1,863,417	
Media	6130	CONTRACTOR OF THE STATE OF THE	ja i dela demonstrativo del constitución	LOND UNITED STORES			0	
Museums and Gallaries	6140		C manada a dalamanin in northway da a angha a habi i i Produce e da angha e da angha a angha a angha a angha a	THE REPORT MEMORY ADMINISTRATION OF THE VANCENCE OF THE ANGLE AND A STATE OF THE ANGLE AND A STATE OF THE ANGLE AND A STATE OF THE ANGLE AND A STATE OF THE ANGLE AND A STATE OF THE ANGLE ANGLE AND A STATE OF THE ANGLE ANGLE ANGLE AND A STATE OF THE ANGLE ANG	populary pagin palay manggaligator pri analysis usangun mala atta dada ad amanana. Hari adda a		0	
Academic Information Systems and Technology	6150		i				0	
Other Instructional Support Services	6190	37	19,506	49,834	massid ammenseethiniseer phophers block abbet py PPS to die PPS to die PPS to die PPS to die PPS to die PPS to		69,377	
Total Instructional Support Services	0.0 1.0 0.000	381,021	2,766,868	273,696	83,207	0	3,504,792	
Admissions and Records	6200		1,415,966	16,723	227		1,432,916	
Student Counseling and Guidance	6300	The state of the s		and the state of t	e - e Breful are differable have a manager a regular memory parameters de propins en miller			
Counseling and Guidance	6310	40,235	2,141,754	35,132	20,641	manusco antico transcontracturas, manusco quan constituina productiva antico constituina del c	2,237,762	
Matriculation and Student Assessment	6320			1			0	
Transfer Programs	6330	nyakan nobabbasan salahan salah salah salah salah salah salah salah salah salah salah salah salah salah salah s	250,615	791	nesidaki kansembalansen, musukal sayak Jurijikhi (1994) - "a Gilife (1994) (1994)	WARLAMASC C. IA STA	251,406	
Career Guidance	6340	Chapter in a faire and demand or case in the community and a second contract of	110,495	3,464		THE STATE OF THE S	113,959	
Other Student Counseling and Guidance	6390	(40,233)	3,417,784	140,113	1,704		3,519,368	
Total Student Couseling and Guidance	. Vilnaben 3	2	5,920,648	179,500	22,345	0	6,122,495	

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

	T	Salaries an	d Benefits	Operating	Capital	Other	Total
Activity Classification	Activity	Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		4,214	219			4,433
Disabled Student Programs and Services (DSPS)	6420	2	1,650,083	67,593	41,101		1,758,779
Extended Opportunity Programs and Services (EOPS)	6430		829,068	12,848	546	11,142	853,604
Health Services	6440		416,175	106,329	The second secon		522,504
Student Personnel Administration	6450						C
Financial Aid Administration	6460	influencia e a seguina de principa de manos de la composição de la composi	1,366,266	205,888			1,572,154
Job Placement Services	6470						C
Veterans Services	6480	and the same of th	164,800	2,471			167,271
Miscellaneous Student Services	6490			190,965			190,965
Total Other Student Services		2	4,430,606	586,313	41,647	11,142	5,069,710
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,329,448	1,207,776	37,663		2,574,887
Custodial Services	6530		2,051,838	129,134			2,180,972
Grounds Maintenance and Repairs	6550	_	701,822	38,011			739,833
Utilities	6570			1,601,541	_		1,601,541
Other Operations and Maintenance of Plant	6590			·			C
Total Operation and Maintenance of Plant	6500	0	4,083,108	2,976,462	37,663	0	7,097,233
Planning, Policymaking and Coordinations	6600		1,215,984	525,375	2,025		1,743,384

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

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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)	
General Institutional Support Services	6700						
Community Relations	6710						0
Fiscal Operations	6720		2,067,134	432,234	(358)	Ĭ	2,499,010
Human Resourses Management	6730		1,677,475	1,281,409			2,958,884
Noninstruct Staff Retirees' Benefits & Retirement *	6740	- produced tracks of Albert ordinal date in Angles of Angles or Angles	206,327		Time Sandoumann's ele	Ser Georgephicapeles	206,327
Staff Development	6750		232,073	462,023	640	Nicolatina and Administration of the Section State (Sec.)	694,736
Staff Diversity	6760	es para las compressiones de consideração Para disconsidente de considera e de color de caledo de Para Para	1,440	294,874	access many companies in agreement to the other measurement of the	gerande en annual ortanningen untukenbluture sentre.	296,314
Logistical Services	6770	- my ay sammanantan — mstammahayan attamanismi (194)	2,318,676	290,686	(11,291)	e upanagum em finan er samlin alah serim dibbir 1607	2,598,071
Management Information Systems	6780	Factor of the Individual VIII Confession III	3,551,989	1,270,759	214,332	and and define channel. In	5,037,080
Other General Institutional Support Services	6790	504	187,538	75,104	1,103		264,249
Total General Institutional Support Services	6700	504	10,242,652	4,107,089	204,426	0	14,554,671
Community Services & Economic Development	6800						
Community Recreation	6810		-73-7040	er 4 hallander-montan	makes an access of the control of th	AMERICAN DE LA CONTRACTOR DE LA CONTRACT	0
Community Service Classes	6820	899	212,836	516,583	4,777	and of the second secon	735,095
Community Use of Facilities	6830						0
Economic Development	6840		reduced quality of the southern sector 1 to 1 to 1 to 1 to 1 to 1 to 1 to 1	papagaganawang guan fulu i tiad all piladhidhidhid hailathiray po e e dhigainid thiabhdaig dhailathir, dhall t		pages agreement and more in moligon execution. All that has help of the Market	0
Other Community Services & Economic Development	6890	ssamble on habouths modellings through chrosologist day gladelegists in the fi	1,468,877	302,952	7,164		1,778,993
Total Community Services	6800	899	1,681,713	819,535	11,941	0	2,514,088

^{*} Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

		Salaries and	d Benefits	Operating	Capital	Other	Total
	Activity	Ĭ	Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910					2	0
Child Development Centers	6920		120,946	19,482			140,428
Farm Operations	6930		Ì			1	0
Food Services	6940		61,779				61,779
Parking	6950		342,863	3,508			346,371
Student and Co-Curricular Activities	6960		899,766	135,754	8,420		1,043,940
Student Housing	6970						0
Other Ancillary Services	6990			523	Ť		523
Total Ancillary Services	6900	0	1,425,354	159,267	8,420	0	1,593,041
Auxiliary Operations	7000						
Contract Education	7010	3,901	570,597	426,602		15,583	1,016,683
Other Auxiliary Operations	7090		61,593	88,750			150,343
Total Auxiliary Operations	7000	3,901	632,190	515,352	0	15,583	1,167,026

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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)	
Physical Property and Related Acquisitions	7100		9,390				9,390
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			,		Security Control of the Control of t	C
Tax revenue Anticipation Notes	7220						o
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	O
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					616,463	616,463
Student Aid	7320		*********			4,415,815	4,415,815
Other Outgo	7390					7,523,491	7,523,491
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	12,555,769	12,555,769
Sub-Total Non-Instructional Activites		387,745	40,820,133	10,787,144	429,136	12,582,494	65,006,652
Total Expenditures General Fund: activities *		34,236,095	44,881,029	12,417,227	1,136,561	12,582,494	105,253,406

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

Gann Appropriations Limit

Budget Year: 2021-2022 GANN Report

DISTRICT NAME: DESERT

l.	202	1-2022 Appropriations Limit:			
	A.	2020-2021 Appropriations Limit:			\$121,751,898
	B.	2021-2022 Price Factor:	1.0573		
	C.	Population factor:			
		1. 2019-2020 Second Period Actual FTES	12,009.39		
	Y00 1134100.	2. 2020-2021 Second Period Actual FTES	8,958.37		
		3. 2020-2021 Population change factor (C2/C1)	0.7459		
	D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$96,018,425
	E.	Adjustments to increase limit:			
		Transfers in of financial responsibility		\$0	
_		2. Temporary voter approved increases		0	
		3. Total adjustments - increase			0
		Sub-Total (D + E.3)			\$96,018,425
	F.	Adjustments to decrease limit:			
r=	H 7-97	Transfers out of financial responsibility		\$0	
i		2. Lapses of voter approved increases		0	
	-	3. Total adjustments - decrease			0
	G.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$96,018,425
II.	202				
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			35,839,441
	В.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	, your and the state of the sta		301,085
	C.	Local Property taxes			36,027,200
	D.	Estimated excess Debt Service taxes			0
j	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
2	F.	Interest on proceeds of taxes			0
	G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
	H.	2021-2022 Appropriations Subject to Limit	c companymental		\$72,167,726

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

	Object	Fund:	11	Fund: 12		Fund: 10	
	Code	UNRESTRICTED	SUBFUND	RESTRICTED	SUBFUND	TOTA	AL
Description	i i	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	<u> </u>		10,907,188	17,107,016	10,907,188	17,107,016
State Revenues	8600	32,934,620	32,581,556	14,692,132	23,318,003	47,626,752	55,899,559
Local Revenues	8800	48,196,033	48,588,726	2,239,577	4,398,612	50,435,610	52,987,338
Total Revenues	i i	81,130,653	81,170,282	27,838,897	44,823,631	108,969,550	125,993,913
EXPENDITURES:							
Academic Salaries	1000	27,622,232	28,507,723	6,762,341	6,956,623	34,384,573	35,464,346
Classified Salaries	2000	16,341,519	17,777,553	5,039,490	10,367,897	21,381,009	28,145,450
Employee Benefits	3000	18,993,146	22,177,716	4,358,396	6,730,435	23,351,542	28,908,151
Supplies and Materials	4000	508,021	853,027	1,365,193	8,642,781	1,873,214	9,495,808
Other Operating Expenses and Services	5000	6,979,861	8,044,184	3,564,152	5,857,213	10,544,013	13,901,397
Capital Outlay	6000	127,617	551,213	1,008,944	5,913,624	1,136,561	6,464,837
Total Expenditures		70,572,396	77,911,416	22,098,516	44,468,573	92,670,912	122,379,989
Excess /(Deficiency) of Revenues over Expenditures		10,558,257	3,258,866	5,740,381	355,058	16,298,638	3,613,924
Other Financing Sources	8900	-784,961	-930,801	1,689,280	945,581	904,319	14,780
Other Outgo	7000	6,723,911	2,269,225	5,858,583	3,685,456	12,582,494	5,954,681
Net Increase/(Decrease) in Fund Balance		3,049,385	58,840	1,571,078	(2,384,817)	4,620,463	(2,325,977)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,621,658	23,671,043	2,210,481	3,781,559	22,832,139	27,452,602
Prior Years Adustments	9020	remains Logical transport and discontinue - remains and CE (17) 407/3 (004802) (7)				0	
Adjusted Beginning Balance	9030	20,621,658		2,210,481		22,832,139	
Ending Fund Balance, June 30		23,671,043	23,729,883	3,781,559	1,396,742	27,452,602	25,126,625

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2020-2021

Budget Year: 2021-2022

DEBT SERVICE FUNDS

	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: REVENUE BONI AND REDEMPT	DINTEREST	Fund: 29 OTHER DEBT SERVICE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	169,806			ĺ	A CHARLES STOP - STOP AND AN ARROY APPLICATE STOP OF CO. CO. CO. CO. CO. CO. CO. CO. CO. CO.	
Local Revenues	8800	36,978,587			Calculation (Const.)	N, Art o June Hamilton	4-4
Total Revenues		37,148,393	0	0	0	0	O
Other Financing Sources	8900						and the second s
Interfund Transfers In	8981		i	To you the Market			
Other Incoming Transfers	8983	6,343,875		Symbolic Symbolic State			
Total Other Financing Sources		6,343,875	0	0	0	0	C
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			SERVICE STATE OF STAT			
Debt Interest and Other Service Charges	7120	25,669,060					
Transfers Outgoing	7300 & 7400	THE COLOR OF THE PROPERTY OF T					
Reserve for Contingencies	7900						
Total Other Outgo	7000	25,669,060	0	0	0	0	C
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,325,185)	0	0	0	0	C
Net Increase/Decrease in Fund Balance		17,823,208	0	0	0	0	C
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	43,952,579	61,775,787		0		C
Prior Years Adustments	9020		7 (4)64	The second secon			
Adjusted Beginning Balance	9030	43,952,579		0		0	
Ending Fund Balance, June 30		61,775,787	61,775,787	0	0	0	C

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: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

	Object	FUND:	31	FUND	32	FUND	33
	Code	BOOKSTOR	E FUND	CAFETERIA	FUND	CHILD DEVELOPMENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			ľ	287	268,993	260,000
State Revenues	8600					1,183,043	1,350,000
Local Revenues	8800					141,898	237,400
Total Income		0	0	0	0	1,593,934	1,847,400
Expenditures							
Academic Salaries	1000			Ť	(4)	İ	
Classified Salaries	2000					666,757	1,184,635
Employee Benefits	3000		e.		~	368,271	414,884
Supplies and Materials	4000					95,957	92,130
Other Operating Expenses and Services	5000					12,592	14,660
Capital Outlay	6000				Abra Marian Mari	21,961	10,405
Total Expenditures		0	0	0	0	1,165,538	1,716,714
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	428,396	130,686
Other Financing Sources	8900						75,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance	\rightarrow	0	0	0	0	428,396	205,686
Begining Fund Balance;							
Net Beginning Balance, July 1	9010		0		0	1,079,793	1,508,189
Prior Years Adustments	9020		,			720.3	
Adjusted Beginning Balance	9030	0		0		1,079,793	
Ending Fund Balance, June 30		0	0	0	0	1,508,189	1,713,875

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: 2020-2021 Budget Year: 2021-2022

Special Revenue Funds

	Object	FUND:	34	FUND	35	FUND	39
	Code	FARM OPERAT	TION FUND	REVENUE BOND P	ROJECT FUND	OTHER SPECIAL	REVENUE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	ĺ				He .	
State Revenues	8600	The state of the s	MANUAL PARKET STATES				
Local Revenues	8800	THE STATE OF THE PARTY OF THE P					
Total Income		0	0	0	0	0	
Expenditures							
Academic Salaries	1000				Y.e	Î	
Classified Salaries	2000					-	
Employee Benefits	3000		The second secon				-
Supplies and Materials	4000		tink,				
Other Operating Expenses and Services	5000	Ì					
Capital Outlay	6000	ľ					
Total Expenditures		0	0	0	0	0	
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	(
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	(
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	(
Prior Years Adustments	9020	types agreemental programming despublic programming annocember (A).				Ì	
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	(

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2020-2021 Budget Year: 2021-2022 Capital Projects Funds

	Object	FUND	: 41	FUN	D 42	FUND 43		
	Code	CAPITAL QUTLAY F	PROJECTS FUND	REVENUE BOND CO	NSTRUCTION FUND	GENERAL OBLIGATI	ON BOND FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100	6		1	3			
State Revenues	8600	16,935	and recorded the second of th			-		
Local Revenues	8800	9,789,546	9,500,000	-		12,357	135,000	
Total Income		9,806,481	9,500,000	0	0	12,357	135,000	
Expenditures								
Academic Salaries	1000	138,513	156,075	l '				
Classified Salaries	2000	532,421	475,085	THE BEST OF THE PROPERTY OF TH		·		
Employee Benefits	3000	296,318	191,275	-				
Supplies and Materials	4000	785	3,890		-	4,614		
Other Operating Expenses and Services	5000	1,603,102	1,689,798			4,635,186	4,667,000	
Capital Outlay	6000	2,190,521	2,867,709			6,768,747	42,181,845	
Total Expenditures		4,761,660	5,383,832	0	0	11,408,547	46,848,845	
Excess /(Deficiency) of Revenues over Expenditures		5,044,821	4,116,168	0	0	(11,396,190)	(46,713,845)	
Other Financing Sources	8900					59,893,137		
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		5,044,821	4,116,168	0	0	48,496,947	(46,713,845	
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	40,306,069	45,350,890		0	33,638,176	82,135,123	
Prior Years Adustments	9020				Statement weeks was discuss on the own the formations	-		
Adjusted Beginning Balance	9030	40,306,069		0		33,638,176		
Ending Fund Balance, June 30		45,350,890	49,467,058	0	0	82,135,123	35,421,278	

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: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

*	Object Code		FUND: 51 BOOKSTORE FUND		52 A FUND	FUND 53 FARM OPERATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	gran.yean.as					
Other Financing Sources	8900			-			
Total Income	es et apparent Barbarrija discharge	0	0	0	0	0	
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	
Expenditures							
Academic Salaries	1000		(0))		200	1	
Classified Salaries	2000						
Employee Benefits	3000			<u>-</u> -			
Supplies and Materials	4000			11			
Other Operating Expenses and Services	5000						AAAAMAN YARAANAA YAYAA YAAAAA AAAAA AAAAA AAAAA AAAAA AAAAA AAAA
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	
let 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	Ĺ	0		
Prior Years Adustments	9020	Shakatan Belgasan Adalan Asam — 8 "Bala. Asam gumi aguzumagi " ,				An Man Spanish Will	
Adjusted Beginning Balance	9030	0		0		0	
Endîng 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: 2020-2021 Budget Year: 2021-2022 Enterprise Funds

	Object	FUND:	59				
	Code	OTHER ENTER	PRISE FUND				
Description	i t	Actual	Budget		Ī		
REVENUES:							
Local Revenues	8800						Angles Assess Summer Comments of the Comments
Other Financing Sources	8900	,					
Total Income		0		0			
Cost of Sales	5890			1			
Gross Profit or Loss		0		0			
Expenditures							
Academic Salaries	1000			1.21	İ		
Classified Salaries	2000						
Employee Benefits	3000			*	İ		
Supplies and Materials	4000				ľ		
Other Operating Expenses and Services	5000						
Capital Outlay	6000			Ì		MANAGEMENT AND ASSESSMENT OF THE PARTY OF TH	all Anatom contambio for Andrew West
Total Expenditures		0		0			
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			0			
Prior Years Adustments	9020	· ·					
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: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

	Object	FUND: 6	i1	FUND	69	
	Code	SELF-INSURAN	CE FUND	OTHER INTERNAL S	ERVICES FUND	
Description	i l	Actual	Budget	Actual	Budget	
REVENUES:						
Local Revenues	8800	55,232	80,000	504,417	475,000	
Other Financing Sources	8900			6,619,832	2,500,000	
Total Income		55,232	80,000	7,124,249	2,975,000	
Expenditures						
Academic Salaries	1000	İ			j	İ
Classified Salaries	2000					And the state of t
Employee Benefits	3000			382,216		
Supplies and Materials	4000			-		
Other Operating Expenses and Services	5000	30,273	5,203		494,247	
Capital Outlay	6000					
Total Expenditures		30,273	5,203	382,216	494,247	
Net Profit or Loss		24,959	74,797	6,742,033	2,480,753	
Other Outgo	7000		9			
Net Increase/(Decrease) in Fund Balance		24,959	74,797	6,742,033	2,480,753	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010	365,201	390,160	9,269,810	16,011,843	
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	365,201		9,269,810		
Ending Fund Balance, June 30		390,160	464,957	16,011,843	18,492,596	

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: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

	Object	FUND:	71	FUND	72	FUND 73		
	Code	ASSOCIATED STUDEN	ITS TRUST FUND	REPRESENTATIO		BODY CENTER FE	E TRUST FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100	1	į					
State Revenues	8600	il direction (natural section () in many control of c	r o gregorinales, organis es			AND THE PROPERTY OF THE PROPER	ere effendet endat feligige f. open stelligen transiti	
Local Revenues	8800	19,797	19,800	23,701	57,500	60,212	65,000	
Total Income		19,797	19,800	23,701	57,500	60,212	65,000	
Expenditures								
Academic Salaries	1000					ĺ		
Classified Salaries	2000	Auder 2013 Francisco (Garagea 22) 1865 y e - can hel algebrate (amount 2) 2 1708 2	mediani magnilymoninkin işlimgiyin kupanı	- 15 Straight Straight - Area ring Laguergean, Ludius of Paradhal		approximately to the Property of the Property	54,006	
Employee Benefits	3000	The state of the s	erowensky – en a met ekken syklementer sokladet fra ermekenteketzt. S	ng gyarraga yang magan pantiran mengali yang dan an ancasan kamada an taga kamada	erinag nasasitism manastratism (+ dee) ar lest eri	rapigapura paga sunda majuurapuna menghesis berdangkan dari	18,858	
Supplies and Materials	4000	9,609	9,600	479	750	48,392	10 0.1	
Other Operating Expenses and Services	5000	To residentation of the selfs, continued along approximate SIMM BESMET A	-414-94-144-1 at 1211-1-1-142-144-144-144-144-145 (S)	822	1,150	17,462	a dana 1946 - 1946 - 1944 - 1944 - 1944 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 - 1948 -	
Capital Outlay	6000	, Spanish	470,016.	The real state of Appendix is	PA, SEA MAIN HOUSE STATE OF THE SEA STAT	And the second final date of the POT OF COST 12 CTC.		
Total Expenditures		9,609	9,600	1,301	1,900	65,854	72,864	
Excess /(Deficiency) of Revenues over Expenditures		10,188	10,200	22,400	55,600	(5,642)	(7,864)	
Other Financing Sources	8900					20,000	20,000	
Other Outgo	7000							
Net Increase/(Decrease) in Fund Balance		10,188	10,200	22,400	55,600	14,358	12,136	
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	217,627	227,815	40,718	63,118	19,224	33,582	
Prior Years Adustments	9020	The same is a supplementary of the PARMAN PROCESSOR TO A SAME	SSAURES - 1946 A MARKAN ALI A MARKE ERRORING TO THE TOP THE PROCESSION AND A TOWNS	ragginaphinggapover og sin pgig gjalandyrinen, erker gu till mill mill della særður í erk skill	rhaldus <u>maintaittiisin nyt</u> iermaahidannain rohkula sala laadi. Persimehiliselis (
Adjusted Beginning Balance	9030	217,627		40,718		19,224		
Ending Fund Balance, June 30	_	227,815	238,015	63,118	118,718	33,582	45,718	

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: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

	Object	FUND: 7	4	FUND	75	FUND 76		
	Code	FINANCIAL AID TR	RUST FUND	SCHOLARSHIP & FUND		INVESTMENT	RUST FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100	22,523,006	23,000,000					
State Revenues	8600	4,755,740	4,755,801					
Local Revenues	8800	10,168	10,500					
Total Income		27,288,914	27,766,301	0	0	0		
Expenditures								
Academic Salaries	1000	1	3.8	1				
Classified Salaries	2000	ver ma, as, as, de Norman e advandado de des la Suaza apenda , adalestes, applicações por Esteranção	pocureoughangement areasises a service u.Pr., septimes					
Employee Benefits	3000	program and the restaury register as an areas as associated.	Was already and sections:					
Supplies and Materials	4000							
Other Operating Expenses and Services	5000	11,223	11,500			- "		
Capital Outlay	6000		***************************************		İ			
Total Expenditures		11,223	11,500	0	0	0		
Excess /(Deficiency) of Revenues over Expenditures		27,277,691	27,754,801	0	0	0		
Other Financing Sources	8900							
Other Outgo	7000	26,240,674	26,500,000					
Net Increase/(Decrease) in Fund Balance		1,037,017	1,254,801	0	0	0		
Begining Fund Balance:								
Net Beginning Balance, July 1	9010	175,736	1,212,753	ľ	0			
Prior Years Adustments	9020							
Adjusted Beginning Balance	9030	175,736		0		0		
Ending Fund Balance, June 30		1,212,753	2,467,554	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: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

	Object	FUND: 7	77	FUND 79		
	Code	DEFERRED COMPENSA	TION TRUST FUND	OTHER TRUST FUNDS		
Description	i t	Actual	Budget	Actual	Budget	
REVENUES:						
Federal Revenues	8100		Ĭ	İ		
State Revenues	8600					
Local Revenues	8800			1,367,167	350,000	
Total Income		0	0	1,367,167	350,000	
Expenditures						
Academic Salaries	1000					
Classified Salaries	2000					
Employee Benefits	3000			-		
Supplies and Materials	4000					
Other Operating Expenses and Services	5000			_		
Capital Outlay	6000				_	
Total Expenditures		0	0	0	C	
Excess /(Deficiency) of Revenues over Expenditures		0	0	1,367,167	350,000	
Other Financing Sources	8900					
Other Outgo	7000					
Net Increase/(Decrease) in Fund Balance		0	0	1,367,167	350,000	
Begining Fuπd Balance:						
Net Beginning Balance, July 1	9010		o	3,300,791	4,667,958	
Prior Years Adustments	9020		_			
Adjusted Beginning Balance	9030	0		3,300,791		
Ending Fund Balance, June 30		0	0	4,667,958	5,017,958	

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 930

Name: DESERT

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	883,659
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	6,619,832
73	STUDENT BODY CENTER FEE TRUST FUND	12	RESTRICTED SUBFUND	20,000

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

Name: DESERT

Activity Classification	Object Code	Unrest	ricted		Restricte	d Prop 20		
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					1,275,014		
Adjustments	9020	V						
Adjusted Beginning Balance	9030		0			1,275,014		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,031,760			860,673		
				A.		Instruc	ctional	
		Instructional 8	& Institutional			Mate		
		Unrest	ricted			Proposi	tion 20	Total
		Instructional	Support	Support				
	Object Code	Activities	Activities	Activities	Total	Instructional	Support Activities	
	j i	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0	1 4 30 350	A 3355	0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0		The state of the s	0
Books, Magazines, & Periodicals	4200			Warman Standard World Standard	0			0
Instructional Supplies & Materials	4300				0	94,319	The State of	94,319
Noninstructional Supplies & Mtrls	4400				0		Marin Bar	0
Total Supplies and Materials		0	0	0	0	94,319		94,319
Other Operating Expenses and Services	5000		2,031,760		2,031,760	57,239	117 2 0 0	2,088,999
Capital Outlay	6000			e ne			P 120 13	
Library Books	6300				0	4,380	1-345-21	4,380
Equipment	6400	~~~~~						
Equipment - Additional	6410	-		1	0		11/13/19/20	0
Equipment - Replacement	6420				0			0
Total Capital Outlay	0420	0	0	0	0	4,380	DOWN STATE	4,380
Other Outgo	7000	ď	·		0	4,000		0,000
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	ò	0	0	0			0
Total Expenditures	,,,,,,	0	2,031,760	0	2,031,760	155,938		2,187,698
Ending Balance		-			0	1,979,749		1,979,749

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report L10 GENERAL FUND

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

Name: DESERT

Activity Classification	Object Code	Unres	tricted		Restricte	d Prop 20		
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010					1,979,749	"	
Adjustments	9020			ľ				
Adjusted Beginning Balance	9030		0			1,979,749		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681	ľ	1,282,491			730,000		
			& Institutional tricted			Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures	+	(10 0100 000)	(10 0000 0700)	(1.5 0000 7 0007	o in o director	(100100 1000)	(10.1021)	
Academic Salaries	1000			·	0	STATE OF THE PARTY OF	STATE OF THE PARTY OF	0
Classified Salaries	2000				0			0
Employee Benefits	3000				0	EUR EUR E		0
Supplies & Materials	4000							
Software	4100				0		BURS HATS	0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	2,568,514	THE PERMIT	2,568,514
Noninstructional Supplies & Mtrls	4400				0		2011 14 202	0
Total Supplies and Materials		0	0	0	0	2,568,514		2,568,514
Other Operating Expenses and Services	5000		1,282,491		1,282,491	141,235		1,423,726
Capital Outlay	6000			Capazina and and and and and and and and and a				
Library Books	6300		5	*	0		3-2-32	0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0		THE REPORT OF	0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0	19011		0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	1,282,491	0	1,282,491	2,709,749		3,992,240
Ending Balance					0	0		

Details of Education Protection Account

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 930

Name: DESERT

EPA Revenue 16,603,701

		Salaries and	Operating	Capital	
	Activity	Benefits	Expenses	Outlay	
Activity Classification	Code	(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	0	16,603,701	0	16,603,701
TOTAL		0	16,603,701	0	16,603,701

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 930

Name: DESERT

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount:	Total	Amount	Rate
2020-21	4,902,859	4,302,749	9,205,608	N/A	N/A
2021-22	5,393,449	4,928,799	10,322,248	1,116,640	12.13%
2022-23	6,392,767	5,811,615	12,204,382	1,882,134	18.23%
2023-24	6,712,405	6,245,482	12,957,887	753,505	6.17%
2024-25	7,048,026	6,607,190	13,655,216	697,329	5.38%
2025-26	7,400,427	6,838,442	14,238,869	583,653	4.27%

Does the district have a plan to fund these expenses through 2025-26?

Yes

Explain Yes or No

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