California Community Colleges

QUARTERLY FINANCIAL STATUS REPORT

(Financial Report for Fiscal Year 2025-2026, Quarter: 2)

District: DESERT **District Code:** 930

I, the District Chief Business Officer, hereby certify that the information in the Quarterly Financial Status Report (CCFS-311Q) is prepared in accordance with Title 5, Section 58310 and is accurate and complete to the best of my knowledge.

Chief Business Officer: Raymond West III, VP Administrative Services

Electronic Certification Date:

Contact: Diana Guijarro Director, Fiscal Services

(760) 862-1375 Ext: dguijarro@collegeofthedesert.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

Fiscal Year: 2025 **Quarter Ended: 2**

Line	Description	Actual 2022-2023	Actual 2023-2024	Actual 2024-2025	Projected 2025-2026
		As of June 30 for the fiscal year specified			
I. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
A.	**Revenues:**				
A.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	94,658,586	104,566,690	106,215,246	106,769,856
A.2	Other Financing Sources (Object 8900)	511,604	1,804,759	277,078	487,295
A.3	**Total Unrestricted Revenue (A.1 + A.2)**	95,170,190	106,371,449	106,492,324	107,257,151
B.	**Expenditures:**				
B.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	83,996,821	95,027,912	97,115,816	103,566,001
B.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	6,733,795	7,302,283	6,025,816	3,691,150
B.3	**Total Unrestricted Expenditures (B.1 + B.2)**	90,730,616	102,330,195	103,141,632	107,257,151
C.	**Revenues Over(Under) Expenditures (A.3 - B.3)**	4,439,574	4,041,254	3,350,692	0
D.	**Fund Balance, Beginning**	27,207,726	31,634,629	35,675,883	39,026,575
D.1	Prior Year Adjustments + (-)	(12,671)	0	0	0
D.2	**Adjusted Fund Balance, Beginning (D + D.1)**	27,195,055	31,634,629	35,675,883	39,026,575
E.	**Fund Balance, Ending (C. + D.2)**	31,634,629	35,675,883	39,026,575	39,026,575
F.1	Percentage of GF Fund Balance to GF Expenditures (E. / B.3)	34.9%	34.9%	37.8%	36.4%

Line	Description	2022-2023	2023-2024	2024-2025	2025-2026
		As of the specified quarter ended for each fiscal year			
II. Total General Fund Cash Balance (Unrestricted and Restricted)					
H.1	Cash, excluding borrowed funds	38,093,561	59,297,192	53,174,503	58,020,941
H.2	Cash, borrowed funds only	0	0	0	0
H.3	Total Cash (H.1+ H.2)	38,093,561	59,297,192	53,174,503	58,020,941

Line	Description	Adopted Budget (Col. 1)	Annual Current Budget (Col. 2)	Year-to-Date Actuals (Col. 3)	Percentage (Col. 3/Col 2.)
III. Unrestricted General Fund Revenue, Expenditure and Fund Balance:					
I.	**Revenues:**				
I.1	Unrestricted General Fund Revenues (Objects 8100, 8600, 8800)	106,769,856	106,769,856	40,145,347	37.6%
I.2	Other Financing Sources (Object 8900)	487,295	487,295	41,237	8.5%
I.3	**Total Unrestricted Revenue (I.1 + I.2)**	107,257,151	107,257,151	40,186,584	37.5%
J.	**Expenditures:**				
J.1	Unrestricted General Fund Expenditures (Objects 1000-6000)	103,566,001	103,566,001	51,050,460	49.3%
J.2	Other Outgo (Objects 7100, 7200, 7300, 7400, 7500, 7600)	3,691,150	3,691,150	2,227,781	60.4%
J.3	**Total Unrestricted Expenditures (J.1 + J.2)**	107,257,151	107,257,151	53,278,241	49.7%
K.	**Revenues Over(Under) Expenditures (I.3 - J.3)**	0	0	(13,091,657)	
L.	Fund Balance, Beginning	39,026,575	39,026,575	39,026,575	
L.1	Prior Year Adjustments + (-)	0	0	0	
L.2	**Adjusted Fund Balance, Beginning (L + L.1)**	39,026,575	39,026,575	39,026,575	
M.	**Fund Balance, Ending (K. + L.2)**	39,026,575	39,026,575	25,934,918	
N.	Percentage of GF Fund Balance to GF Expenditures (M. / J.3)	36.4%	36.4%		

IV. Has the district settled any employee contracts during this quarter? **NO**

V. Did the district have significant events for the quarter (include incurrence of long-term debt, settlement of audit findings or legal suits, significant differences in budgeted revenues or expenditures, borrowing of funds (TRANs), issuance of COPs, etc.)? **NO**

If yes, list events and their financial ramifications.

VI. Does the district have significant fiscal problems that must be addressed? **This Year?** **NO**

If yes, what are the problems and what actions will be taken? **Next Year?** **NO**
