

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2023-2024)  
(Budget Report for Fiscal Year 2024-2025)

District: DESERT

District Code: 930

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

**Chief Business Officer:** Rod Garcia

**Electronic Certification Date:** Thursday, October 10, 2024

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.**

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	17,802,036	17,802,036		17,802,036
Other	1300	10,253,667	10,253,667		10,253,667
<b>Total Instructional Salaries</b>		28,055,703	28,055,703	0	28,055,703
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		5,855,403		5,855,403
Other	1400		1,125,263		1,125,263
<b>Total Non-Instructional Salaries</b>		0	6,980,666	0	6,980,666
<b>Total Academic Salaries</b>		28,055,703	35,036,369	0	35,036,369
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		16,009,282		16,009,282
Other	2300		588,925		588,925
<b>Total Non-Instructional Salaries</b>		0	16,598,207	0	16,598,207
<b>Instructional Aides</b>					
Regular Status	2200	2,241,175	2,241,175		2,241,175
Other	2400				0
<b>Total Instructional Aides</b>		2,241,175	2,241,175	0	2,241,175
<b>Total Classified Salaries</b>		2,241,175	18,839,382	0	18,839,382
<b>Employee Benefits</b>	3000	12,991,968	24,503,860		24,503,860
<b>Supplies and Materials</b>	4000		1,216,785		1,216,785
<b>Other Operating Expenses</b>	5000		9,442,747		9,442,747
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		43,288,846	89,039,143	0	89,039,143

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900		625,113		625,113
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		559,976		559,976
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		169,067		169,067
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		2,521,473		2,521,473

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		0	3,875,629	0	3,875,629
<b>Total for ECS 84362, 50% Law</b>		43,288,846	85,163,514	0	85,163,514
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.83%	100.00%		
<b>50% of Current Expense of Education</b>			42,581,757		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		43,288,846	85,163,514	0	85,163,514
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		43,288,846	89,039,143	0	89,039,143
<b>Capital Expenditures</b>	6000	141,320	1,925,124	55,421	1,980,545
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		43,430,166	90,964,267	55,421	91,019,688

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	323,476	825,844	1,149,320
In County Treasury	9112	43,076,663	21,146,330	64,222,993
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	15,000		15,000
Investments (at cost)	9120			0
Accounts Receivable	9130	7,635,594	6,123,362	13,758,956
Due from Other Funds	9140	681,851		681,851
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220			0
<b>TOTAL ASSETS</b>		51,732,584	28,095,536	79,828,120
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	12,437,307	5,137,981	17,575,288
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	2,586,973	648,239	3,235,212
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,032,421	17,394,117	18,426,538
<b>TOTAL LIABILITIES</b>		16,056,701	23,180,337	39,237,038

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	14,036,100		14,036,100
Restricted Fund Balance	9752			0
Committed Fund Balance	9753		971,228	971,228
Assigned Fund Balance	9754			0
Total Designated Fund Balance		14,036,100	971,228	15,007,328
Uncommitted Fund Balance	9790	21,639,783	3,943,971	25,583,754
<b>TOTAL FUND EQUITY</b>		35,675,883	4,915,199	40,591,082
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		51,732,584	28,095,536	79,828,120

- 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, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	96,449,308		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		96,449,308	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	96,449,308		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		96,449,308	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		96,449,308	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		96,449,308	0	0



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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			165,830			
In County Treasury	9112			861,501			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			12,528			
Due from Other Funds	9140			89,208			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	1,129,067	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			16,674			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			600,055			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			3,780			
<b>TOTAL LIABILITIES</b>		0	0	620,509	0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	508,558	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	508,558	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,129,067	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	1,213		
In County Treasury	9112	42,140,856		262,622,609
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			34,354,484
Accounts Receivable	9130	17,799,062		3,126,029
Due from Other Funds	9140	638,115		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		60,579,246	0	300,103,122
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	924,532		5,126,816
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	16,826		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		941,358	0	5,126,816

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	59,637,888		294,976,306
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		59,637,888	0	294,976,306
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		59,637,888	0	294,976,306
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		60,579,246	0	300,103,122

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		3,252
In County Treasury	9112	1,358,035	19,499,442
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	9,042	280,019
Due from Other Funds	9140		2,501,465
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		1,367,077	22,284,178



COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	224,961	1,512
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		224,961	1,512
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	224,961	1,512

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		22,282,666
Total Reserved Fund Balance		0	22,282,666
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,142,116	
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		1,142,116	22,282,666
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,367,077	22,284,178

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				533,155				
In County Treasury	9112	227,641	145,140	101,026					392
Cash With Fiscal Agents	9113								3,000,000
Revolving Cash Accounts	9114								
Investments (at cost)	9120								2,398,664
Accounts Receivable	9130	6,750	1,795	1,342					5
Due from Other Funds	9140		4,684	1,740					
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		234,391	151,619	104,108	533,155	0	0	0	5,399,061

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	13,951	39,984		692,066				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		45	64,925					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		13,951	40,029	64,925	692,066	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	13,951	40,029	64,925	692,066	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 930

Name: DESERT

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				(158,911)				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754			39,183					5,399,061
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		0	0	39,183	(158,911)	0	0	0	5,399,061
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754	220,440	111,590						
<b>Total Designated Fund Balance</b>		220,440	111,590	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		220,440	111,590	39,183	(158,911)	0	0	0	5,399,061
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		234,391	151,619	104,108	533,155	0	0	0	5,399,061

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		63,806	63,806
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		609,100	609,100
Other Federal Revenues	8190		3,003,447	3,003,447
<b>Total Federal Revenues</b>	8100	0	3,676,353	3,676,353
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	16,914,236		16,914,236
State General Apportionment	8612			0
Other General Apportionment	8613	1,836,328		1,836,328
General Categorical Programs	8620			
Child Development	8621		1,362,261	1,362,261
Extended Opportunity Programs and Services(EOPS)	8622		866,721	866,721
Disabled Students Programs and Services(DSPS)	8623		31,620	31,620
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625			0
Telecommunications and Technology Infrastructure Program (TTIP)	8626		411,530	411,530
Other General Categorical Programs	8627		16,438,696	16,438,696

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	8,761,724		8,761,724
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,869,174	1,869,174
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	291,886		291,886
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	420		420
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,521,473	1,311,660	3,833,133
State Mandated Costs	8685	361,326		361,326
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	2,338,337	848,836	3,187,173
<b>Total State Revenues</b>	8600	33,025,730	23,140,498	56,166,228

**SUPPLEMENTAL DATA**

For Actual Year: 2023-2024

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	39,201,917		39,201,917
Tax Allocation, Supplemental Roll	8812	2,182,560		2,182,560
Tax Allocation, Unsecured Roll	8813	1,958,084		1,958,084
Prior Years Taxes	8816	700,990		700,990
Education Revenues Augmentation Fund (ERAF)	8817	(3,522,972)		(3,522,972)
Redevelopment Agency Funds - Pass Through	8818	999,546		999,546
Redevelopment Agency Funds - Residual	8819	21,456,586		21,456,586
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,084,761		1,084,761
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		555,241	555,241
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	112,420		112,420
Interest and Investment Income	8860	3,222,962	474,834	3,697,796
Student Fees and Charges	8870			
Community Services Classes	8872		812,499	812,499
Dormitory	8873			0
Enrollment	8874	2,683,124		2,683,124
Enrollment Contra Revenue for Uncollectible Receivables	8874.1	(1,834,491)		(1,834,491)
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875		5,054	5,054
Health Services	8876		634,489	634,489
Instructional Materials Fees and Sales of Materials	8877	224,855		224,855
Insurance	8878	6,825		6,825
Student Records	8879	46,897		46,897
Nonresident Tuition	8880	2,229,010		2,229,010
Parking Services and Public Transportation	8881		327,073	327,073
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	5,700		5,700
Other Local Revenues	8890	782,186	3,729,804	4,511,990
<b>Total Local Revenues</b>	8800	71,540,960	6,538,994	78,079,954
<b>Total Revenues</b>		104,566,690	33,355,845	137,922,535



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 930

Name: DESERT

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,804,759	1,757,900	3,562,659
<b>Total Other Financing Sources</b>	8900	1,804,759	1,757,900	3,562,659
<b>Total Revenues and Other Financing Sources</b>		106,371,449	35,113,745	141,485,194

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	1,164,868	82,335	185,927	533,284		1,966,414
Architecture and Related Technologies	0200	452,881	19,901	2,569			475,351
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,576,111	102,873	49,198			1,728,182
Business and Management	0500	1,221,829	110,004	14,365	1,615		1,347,813
Media and Communications	0600	1,198,266	105,495	41,192	10,870		1,355,823
Information Technology	0700	1,223,460	74,551	9,073	575		1,307,659
Education	0800	3,796,788	216,202	44,694			4,057,684
Engineering and Industrial Technologies	0900	2,765,475	258,226	679,698	706,189		4,409,588
Fine and Applied Arts	1000	2,401,911	243,246	188,656	176,920		3,010,733
Foreign language	1100	624,997	5,915	396			631,308
Health	1200	4,484,738	632,715	1,318,508	990,395		7,426,356
Family and Consumer Sciences	1300	1,762,378	124,707	68,257	22,076		1,977,418
Law	1400	1,175	10,141				11,316
Humanities(Letters)	1500	3,996,552	414,011	5,321			4,415,884
Library Science	1600						0
Mathematics	1700	2,636,962	402,972	747			3,040,681
Military Studies	1800						0
Physical Sciences	1900	2,193,195	540,774	216,246	23,712		2,973,927
Psychology	2000	901,506	27,820	818			930,144
Public and Protective Services	2100	1,518,685	895,091	1,030,188	35,464		3,479,428
Social Sciences	2200	3,663,038	455,927	190,977	733		4,310,675
Commercial Services	3000						0
Interdisciplinary Studies	4900	4,545,760	712,058	297,699	23,477		5,578,994
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	625,113					625,113
<b>Sub-Total Instructional Activites</b>		42,755,688	5,434,964	4,344,529	2,525,310		55,060,491
<b>Total Expenditures for GF Activities*</b>		42,767,647	55,495,875	20,428,963	4,689,238	13,283,379	136,665,102

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	2,228	8,546,523	669,268	37,218		9,255,237
Course and Curriculum Development	6020		127,701				127,701
Academic / Faculty Senate	6030		223,965	12,037			236,002
Other Instructional Administration & Governance	6090		20,109	66,153	2,438		88,700
<b>Total Instructional Admin. &amp; Governance</b>		2,228	8,918,298	747,458	39,656	0	9,707,640
Instructional Support Services	6100						
Learning Center	6110	2,578	888,051	18,336	1,763		910,728
Library	6120	702	1,580,340	325,420	13,520		1,919,982
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			9,150			9,150
<b>Total Instructional Support Services</b>		3,280	2,468,391	352,906	15,283	0	2,839,860
Admissions and Records	6200		1,578,033	95,708	2,208		1,675,949
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	120	3,616,151	65,030			3,681,301
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		386,169	2,416			388,585
Career Guidance	6340		371,960				371,960
Other Student Counseling and Guidance	6390	240	2,466,864	776,039	5,101		3,248,244
<b>Total Student Counseling and Guidance</b>		360	6,841,144	843,485	5,101	0	7,690,090

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		2,057				2,057
Disabled Student Programs and Services (DSPS)	6420	200	1,893,399	74,343	77,346		2,045,288
Extended Opportunity Programs and Services (EOPS)	6430		1,122,944	75,590	1,844	12,057	1,212,435
Health Services	6440		422,956	399,382	8,209		830,547
Student Personnel Administration	6450			42,715			42,715
Financial Aid Administration	6460		1,671,814	137,790	571		1,810,175
Job Placement Services	6470			3,138			3,138
Veterans Services	6480		267,512	14,923			282,435
Miscellaneous Student Services	6490		11,964	284,549		6,000	302,513
<b>Total Other Student Services</b>		200	5,392,646	1,032,430	87,970	18,057	6,531,303
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,756,513	1,058,493	87,091		2,902,097
Custodial Services	6530		2,428,196	330,588	780		2,759,564
Grounds Maintenance and Repairs	6550		730,381	65,233			795,614
Utilities	6570			3,464,490			3,464,490
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	4,915,090	4,918,804	87,871	0	9,921,765
<b>Planning, Policymaking and Coordinations</b>	6600		928,321	451,390	5,775		1,385,486

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710						0
Fiscal Operations	6720		2,501,726	531,907			3,033,633
Human Resources Management	6730		1,934,611	917,002	2,437		2,854,050
Noninstruct Staff Retirees' Benefits & Retirement *	6740		559,976				559,976
Staff Development	6750	260	454,919	269,158	32,150		756,487
Staff Diversity	6760			2,604			2,604
Logistical Services	6770		2,620,078	180,396	29,605		2,830,079
Management Information Systems	6780		4,364,716	2,695,257	1,737,859		8,797,832
Other General Institutional Support Services	6790		92,548	125,481	31,820		249,849
<b>Total General Institutional Support Services</b>	6700	260	12,528,574	4,721,805	1,833,871	0	19,084,510
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		376,666	822,496	3,744		1,202,906
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6890	12	3,140,592	1,033,631	1,793		4,176,028
<b>Total Community Services</b>	6800	12	3,517,258	1,856,127	5,537	0	5,378,934

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		15,791	17,203			32,994
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		445,047	18,415			463,462
Student and Co-Curricular Activities	6960		1,535,055	814,917	78,160		2,428,132
Student Housing	6970						0
Other Ancillary Services	6990			4,733			4,733
<b>Total Ancillary Services</b>	6900	0	1,995,893	855,268	78,160	0	2,929,321
Auxiliary Operations	7000						
Contract Education	7010	5,619	489,105	107,934	2,496		605,154
Other Auxiliary Operations	7090		488,158	101,119			589,277
<b>Total Auxiliary Operations</b>	7000	5,619	977,263	209,053	2,496	0	1,194,431

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,976,363	1,976,363
Student Aid	7320					7,811,063	7,811,063
Other Outgo	7390					3,477,896	3,477,896
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	13,265,322	13,265,322
<b>Sub-Total Non-Instructional Activites</b>		11,959	50,060,911	16,084,434	2,163,928	13,283,379	81,604,611
<b>Total Expenditures General Fund: activities *</b>		42,767,647	55,495,875	20,428,963	4,689,238	13,283,379	136,665,102

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: DESERT

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$90,915,132
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	9,289.95		
	2. 2023-2024 Second Period Actual FTES	9,625.68		
	3. 2023-2024 Population change factor (C2/C1)	1.0361		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$97,607,106
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$97,607,106
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$97,607,106
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			37,116,739
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			293,147
C.	Local Property taxes			51,554,407
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2024-2025 Appropriations Subject to Limit			\$88,964,293



For Actual Year: 2023-2024

Budget Year: 2024-2025

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100		0	3,676,353	5,029,371	3,676,353	5,029,371
State Revenues	8600	33,025,730	47,990,814	23,140,498	49,741,982	56,166,228	97,732,796
Local Revenues	8800	71,540,960	52,201,181	6,538,994	5,943,183	78,079,954	58,144,364
<b>Total Revenues</b>		104,566,690	100,191,995	33,355,845	60,714,536	137,922,535	160,906,531
<b>EXPENDITURES:</b>							
Academic Salaries	1000	36,199,483	35,775,812	4,846,458	5,038,548	41,045,941	40,814,360
Classified Salaries	2000	19,839,862	21,328,153	6,873,779	8,578,220	26,713,641	29,906,373
Employee Benefits	3000	25,418,714	22,687,959	5,085,226	5,395,966	30,503,940	28,083,925
Supplies and Materials	4000	1,325,082	1,791,509	2,249,200	15,427,635	3,574,282	17,219,144
Other Operating Expenses and Services	5000	10,264,226	12,897,003	6,590,455	11,759,603	16,854,681	24,656,606
Capital Outlay	6000	1,980,545	2,682,586	2,708,693	5,732,683	4,689,238	8,415,269
<b>Total Expenditures</b>		95,027,912	97,163,022	28,353,811	51,932,655	123,381,723	149,095,677
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		9,538,778	3,028,973	5,002,034	8,781,881	14,540,812	11,810,854
<b>Other Financing Sources</b>	8900	1,804,759	0	1,757,900	1,356,362	3,562,659	1,356,362
<b>Other Outgo</b>	7000	7,302,283	4,128,091	5,981,096	11,516,318	13,283,379	15,644,409
<b>Net Increase/(Decrease) in Fund Balance</b>		4,041,254	(1,099,118)	778,838	(1,378,075)	4,820,092	(2,477,193)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	31,634,629	35,675,883	4,136,365	4,915,199	35,770,994	40,591,082
Prior Years Adjustments	9020			(4)		(4)	
Adjusted Beginning Balance	9030	31,634,629		4,136,361		35,770,990	
<b>Ending Fund Balance, June 30</b>		35,675,883	34,576,765	4,915,199	3,537,124	40,591,082	38,113,889

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2023-2024

Budget Year: 2024-2025

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	167,731					
Local Revenues	8800	51,328,563					
<b>Total Revenues</b>		51,496,294	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983	5,646,806					
<b>Total Other Financing Sources</b>		5,646,806	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	37,200,592					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	37,200,592	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(31,553,786)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		19,942,508	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	76,506,800	96,449,308		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	76,506,800		0		0	
<b>Ending Fund Balance, June 30</b>		96,449,308	96,449,308	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					46,919	90,000
State Revenues	8600					1,801,472	2,332,618
Local Revenues	8800					414,530	146,400
<b>Total Income</b>		0	0	0	0	2,262,921	2,569,018
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,741,623	1,621,909
Employee Benefits	3000					631,919	785,465
Supplies and Materials	4000					162,213	210,960
Other Operating Expenses and Services	5000					31,108	38,297
Capital Outlay	6000					20,987	21,500
<b>Total Expenditures</b>		0	0	0	0	2,587,850	2,678,131
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(324,929)	(109,113)
<b>Other Financing Sources</b>	8900					77,208	76,020
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(247,721)	(33,093)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	756,279	508,558
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		756,279	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	508,558	475,465

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	963,637					6,364,000
Local Revenues	8800	18,779,336	10,709,000			7,599,166	280,000
<b>Total Income</b>		19,742,973	10,709,000	0	0	7,599,166	6,644,000
<b>Expenditures</b>							
Academic Salaries	1000	76,100	82,493				
Classified Salaries	2000	570,554	679,430				
Employee Benefits	3000	313,767	248,772				
Supplies and Materials	4000	62,860	70,398			222,343	33,583
Other Operating Expenses and Services	5000	19,363,763	4,691,735			5,990,271	8,327,067
Capital Outlay	6000	3,800,500	30,644,171			46,687,252	303,519,648
<b>Total Expenditures</b>		24,187,544	36,416,999	0	0	52,899,866	311,880,298
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(4,444,571)	(25,707,999)	0	0	(45,300,700)	(305,236,298)
<b>Other Financing Sources</b>	8900		582,618			198,890,000	198,890,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,444,571)	(25,125,381)	0	0	153,589,300	(106,346,298)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	64,082,459	59,637,888		0	141,387,006	294,976,306
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	64,082,459		0		141,387,006	
<b>Ending Fund Balance, June 30</b>		59,637,888	34,512,507	0	0	294,976,306	188,630,008

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	15,604	8,000	1,744,066	569,863		
Other Financing Sources	8900	5,617,162	888,830	2,500,000	1,000,000		
<b>Total Income</b>		5,632,766	896,830	4,244,066	1,569,863		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	259,508	280,560				
Employee Benefits	3000	117,748	70,570	407,070	563,468		
Supplies and Materials	4000	479	700				
Other Operating Expenses and Services	5000	4,112,915	10,305				
Capital Outlay	6000						
<b>Total Expenditures</b>		4,490,650	362,135	407,070	563,468		
<b>Net Profit or Loss</b>		1,142,116	534,695	3,836,996	1,006,395		
<b>Other Outgo</b>	7000			2,717,162			
<b>Net Increase/(Decrease) in Fund Balance</b>		1,142,116	534,695	1,119,834	1,006,395		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	1,142,116	21,162,833	22,282,666		
Prior Years Adjustments	9020			(1)			
Adjusted Beginning Balance	9030	0		21,162,832			
<b>Ending Fund Balance, June 30</b>		1,142,116	1,676,811	22,282,666	23,289,061		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	120,464		28,069	80,000	124,452	59,527
<b>Total Income</b>		120,464	0	28,069	80,000	124,452	59,527
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			8,795	37,485	107,074	84,829
Employee Benefits	3000			3,221	13,794	49,745	53,800
Supplies and Materials	4000	5,539		451			
Other Operating Expenses and Services	5000	28,785		29,767	40,000		
Capital Outlay	6000	67,219					
<b>Total Expenditures</b>		101,543	0	42,234	91,279	156,819	138,629
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		18,921	0	(14,165)	(11,279)	(32,367)	(79,102)
<b>Other Financing Sources</b>	8900					100,000	51,155
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		18,921	0	(14,165)	(11,279)	67,633	(27,947)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	217,137	236,058	125,756	111,590	36,475	104,108
Prior Years Adjustments	9020			(1)			
Adjusted Beginning Balance	9030	217,137		125,755		36,475	
<b>Ending Fund Balance, June 30</b>		236,058	236,058	111,590	100,311	104,108	76,161

For Actual Year: 2023-2024

Budget Year: 2024-2025

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	21,011,967	20,000,000				
State Revenues	8600	8,237,475	8,000,000				
Local Revenues	8800						
<b>Total Income</b>		29,249,442	28,000,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		29,249,442	28,000,000	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	29,132,105	28,000,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		117,337	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(276,248)	(158,911)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(276,248)		0		0	
<b>Ending Fund Balance, June 30</b>		(158,911)	(158,911)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

930 DESERT

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			646,052	350,000
<b>Total Income</b>		0	0	646,052	350,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	646,052	350,000
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	646,052	350,000
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	4,753,008	5,399,060
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		4,753,008	
<b>Ending Fund Balance, June 30</b>		0	0	5,399,060	5,749,060

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 930

Name: DESERT

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,741,331
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	677,208
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	2,900,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	2,500,000
73	STUDENT BODY CENTER FEE TRUST FUND	11	UNRESTRICTED SUBFUND	100,000
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	600,000
61	SELF-INSURANCE FUND	69	OTHER INTERNAL SERVICES FUND	2,717,162

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			3,365,634		
Adjustments	9020		0			(677,947)		
Adjusted Beginning Balance	9030		0			2,687,687		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,521,473			1,311,660		
		Instructional & Institutional Unrestricted				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)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	712,405		712,405
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	712,405		712,405
Other Operating Expenses and Services	5000			2,521,473	2,521,473	68,686		2,590,159
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	787,354		787,354
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	787,354		787,354
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	0	2,521,473	2,521,473	1,568,445		4,089,918
<b>Ending Balance</b>					0	2,430,902		2,430,902

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			2,430,902		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			2,430,902		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		1,660,419			668,876		
		<b>Instructional &amp; Institutional Unrestricted</b>				<b>Instructional Materials Proposition 20</b>		<b>Total</b>
	Object Code	<b>Instructional Activities</b>	<b>Support Activities</b>	<b>Support Activities</b>	<b>Total</b>	<b>Instructional</b>	<b>Support Activities</b>	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
<b>Supplies &amp; Materials</b>	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	489,125		489,125
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	489,125		489,125
Other Operating Expenses and Services	5000			1,660,419	1,660,419	110,167		1,770,586
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	1,023,880		1,023,880
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	1,023,880		1,023,880
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	0	1,660,419	1,660,419	1,623,172		3,283,591
<b>Ending Balance</b>					0	1,476,606		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 930

Name: DESERT

<b>EPA Revenue</b>	8,761,724
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	8,761,724	0	0	8,761,724
<b>TOTAL</b>		8,761,724	0	0	8,761,724

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 930

Name: DESERT

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	6,829,186	7,009,371	13,838,557	N/A	N/A
2024-2025	7,170,461	7,473,481	14,643,942	805,385	5.82%
2025-2026	7,528,984	7,892,327	15,421,311	777,369	5.31%
2026-2027	7,905,434	8,286,943	16,192,377	771,066	5.00%
2027-2028	8,300,705	8,944,571	17,245,276	1,052,899	6.50%
2028-2029	8,715,741	9,257,631	17,973,372	728,096	4.22%

<b>Does the district have a plan to fund these expenses through 2028-29?</b>
Yes
<b>Explain Yes or No</b>
Increases are included in our multi-year projections and will be funded with ongoing revenue.
<b>Does the district have an irrevocable trust?</b>
Yes