## California Community Colleges

# **ANNUAL FINANCIAL AND BUDGET REPORT**

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

District: VICTOR VALLEY

District Code: 990

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 District/Superintendent

Contact:

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300

Sacramento, CA 95814-6511

is due to the Chancellor's Office on or before October 10, 2021. Please submit the report to: In accordance with the California Code of Regulations, Section 58305(d) a copy of this report

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: 990 Name: VICTOR VALLEY

		A ALLEY /PARAL			
	<b>I</b>	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries	_jo				
Contract or Regular	1100	10,089,166	10,089,166		10,089,166
Other	1300	11,699,327	11,723,252		11,723,252
Total Instructional Salaries		21,788,493	21,812,418	0	21,812,418
Non-Instructional Salaries					
Contract or Regular	1200		4,197,741		4,197,741
Other	1400		630,279		630,279
Total Non-Instructional Salaries		0	4,828,020	0	4,828,020
Total Academic Salaries		21,788,493	26,640,438	0	26,640,438
Clareffor Polysine					
Non-Instructional Salaries					
Regular Status	2100		9,563,758	165,290	9,729,048
Other	2300		259,138	82	259,220
Total Non-Instructional Salaries		0	9,822,896	165,372	9,988,268
Instructional Aides					
Regular Status	2200	1,606,171	1,620,572		1,620,572
Other	2400	61,624	112,897		112,897
Total Instructional Aides		1,667,795	1,733,469	0	1,733,469
Total Classified Salaries		1,667,795	11,556,365	165,372	11,721,737
Employee Benefits	3000	7 025 066	18 388 505	070.08	18 468 665
Supplies and Materials	4000		275,210	8,867	284,077
Other Operating Expenses	5000		6,250,112	259,103	6,509,215
Equipment Replacement	6420				0
Iotal Expenditures Prior to Exclusions		30,481,354	63,110,720	513,412	63,624,132

**Annual Financial and Budget Report** 

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 990

Activity (ECSA)   Activity (ECSA)   Activity (ECSA)	1,723,354		1,723,354		5000	One: Operating Expenses and Services
Activity (ECSA)   Activity (	0	0	0	0		iotal Supplies and Materials
Exclusions         TOP Codes         AC 0100-5900 & AC 6110         AC 0100-6799         AC 6800-7390         Total         STA 485         STA 485         STA 485         AC 6800-7390         TOTAL         STA 485         STA	0				4400	Noninstructional, Supplies & Materials
Activity (ECSA)   Activities	0				4300	Instructional Supplies & Materials
Activity (ECSA)   Activity (ECSX)   Activity (ECSX)   Activity (ECSX)   Activity (ECSX)   Activity (ECSX)   ECS 84382 B   Excluded   ECS 84382 B   Excluded   ECS 84382 B   Excluded   Activities   Excluded   AC 0100-5799   AC 0500-7390   Total   ECS 84382 B   Excluded   Activities   Excluded   Activities   Activities   Excluded   Activitie	0				4200	Books, Magazines, & Periodicals
Activity (ECSA)   Activity (	0				4100	Software
Exclusions         TOP Code Instructional Salary Cost Vices Above Amount Collected Senefits and Retirement Incentives Senefi					4000	Supplies and Materials
Activity (ECSA)   Activity (ECSB)   Activity (ECSA)   Activity (	0				3000	Employee Benefits
Activity (ECSA)   Activities   Activity (ECSA)   Activity	0				2000	Classified Salaries
Activity (ECSA)   Activity (ECSB)   Activity (ECSX)     ECS 84362 A	0				1000	Academic Salaries
Exclusions         TOP Code to lite         TOP Code to lite         Activity (ECSA)         Activity (ECSB)         Activity (ECSX)         Activity (ECS	The state of the s					Lottery Expenditures
Exclusions         TOP Code         AC 0100-5900 & AC 6110         AC 0100-6799         AC 0100-7390         AC 0100-7390         AC 0100-6799         AC 0100-7390         AC 0100-7	257,750		257,750		5060	Rents and Leases
Exclusions         TOP Code         ACTIVITY (ECSA)         ACTIVITY (ECSB)         Activity (ECSX)					Object Code	Objects to Exclude
Exclusions         TOP Code         ACTIVITY (ECSA)         ACTIVITY (ECSB)         Activity (ECSX)	973,777		973,777	may V. deminings (the principles of plannings of graphs de-glafe, the relative forms as more recommendation of the contract of	6740	Noninstructional Staff-Retirees' Benefits and Retirement Incentives
Exclusions         TOP Code         AC 0100-5900 & AC 6110         AC 0100-5900 & AC 6110         AC 0100-6799         AC 6800 - 7390         Total CEE           6441         6441         6441         AC 1100 - 6799         AC 6800 - 7390         Total	1,800		1,800		6491	Student Transportation
Exclusions         TOP Code         ACTIVITY (ECSA)         Activity (ECSB)         Activity (ECSX)         Activity (ECSX)           ECS 84362 A         ECS 84362 B         Excluded           Instructional Salary Cost         Total CEE         Activities           AC 0100-5900 & AC 6110         AC 0100 - 6799         AC 6800 - 7390         Total           Total CEE         Total         Total         Total         Total	0				6441	Student Health Services Above Amount Collected
Exclusions         Activity (ECSA)         Activity (ECSB)         Activity (ECSX)           ECS 84362 A         ECS 84362 B         Excluded           Instructional Salary Cost         Total CEE         Activities           AC 0100-5900 & AC 6110         AC 0100 - 6799         AC 6800 - 7390	574,485		574,485	574,485	5900	Instructional Staff-Retirees' Benefits and Retirement Incentives
Activity (ECSA) Activity (ECSB) Activity (ECSX)  ECS 84362 A ECS 84362 B Excluded  Instructional Salary Cost Total CEE Activities  AC 0100-5900 & AC 6110 AC 0100 - 6799 AC 6800 - 7390					TOP Code	Activities to Exclude
Activity (ECSB) ECS 84362 B Total CEE	Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110		Exclusions
Activity (ECSB) ECS 84362 B		Activities	Total CEE	Instructional Salary Cost	•	
Activity (ECSB)		Excluded	ECS 84362 B	ECS 84362 A	•	
		Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		

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: 990

64,257,174					
(9.0.6)	527.963	63,729,211	30,514,863		Total Unrestricted General Fund Expenditures
00.00	0	(9,053)		6420	Equipment Replacement (Back out)
642,095	14,551	627,544	33,509	6000	Capital Expenditures
63,624,132	513,412	63,110,720	30,481,354		Total Expenditures Prior to Exclusions
					Reconciliation to Unrestricted General Fund Expenditures
					Instructors
60,092,966	513,412	59,579,554	29,906,869		Amount Required to be Expended for Salaries of Classroom
					preceeding Fiscal Year
					Nonexempted (Remaining) Deficiency from second
		29,789,777			50% of Current Expense of Education
		100.00%	50.20%		Percent of CEE (Instructional Salary Cost / Total CEE)
60,092,966	513,412	59,579,554	29,906,869		Total for ECS 84362, 50% Law
3,531,166	0	3,531,166	574,485		Total Exclusions
				7000	Other Outgo
	0	The company of the first described comments are considered to the constant of			Total Capital Outlay
menter stady is stad played for a policy or your agreement comparison of many stades of the	0	0	0		Total Equipment
				6420	Equipment - Replacement
				6410	Equipment - Additional
				6400	Ruipment
				6300	Libary Books
				6000	Capita Outlay
Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110	Code	
	Activities	Total CEE	Instructional Salary Cost	Object	
	Excluded	ECS 84362 B	ECS 84362 A		
	Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		

### COMBINED BALANCE SHEET

#### Governmental Funds Group

### 10 General Fund — Combined

For Year Ended June 30, 2021

(Total Unrestricted and Restricted)

District ID: 990

Name: VICTOR VALLEY

tal IInspetricted and Doetricted)

22,643,361	14,499,045	8,144,316		TOTAL LIABILITIES
10,989,522	10,758,185	231,337	9570	Deferred Revenues
0			9560	Current Portion of Long-Term Debt
(359,260)		(359,260)	9550	Temporary Loans
1,207,428	1,206,673	755	9540	Due to Other Funds
0			9530	Compensated Absences Payable Current
0			9520	Accrued Salaries and Wages Payable
10,805,671	2,534,187	8,271,484	9510	Accounts Payable
			9500	Current Liabilities and Deferred Revenue
				LIABILITIES
36,120,657	14,828,026	21,292,631		TOTAL ASSETS
246,675	5,000	241,675	9220	Prepaid Items
0			9210	Inventories and Stores
			9200	Inventories, Stores, and Prepaid Items
1,116,062	1,111,654	4,408	9140	Due from Other Funds
11,366,501	5,322,351	6,044,150	9130	Accounts Receivable
0			9120	Investments (at cost)
100,000		100,000	9114	Revolving Cash Accounts
102,086		102,086	9113	Cash With Fiscal Agents
23,189,333	8,389,021	14,800,312	9112	In County Treasury
	ette der de de de et de		9111	Awaiting Deposit and in Banks
				Cash:
			9100	Cash, Investments, and Receivables
				ASSETS
COMBINED	Restricted	Unrestricted	(Object)	Description
General Fund	General Fund	General Fund	Ç	
10	12	11		

# Governmental Funds Group

### COMBINED BALANCE SHEET

### 10 General Fund — Combined

### For Year Ended June 30, 2021

District ID: 990 (Total Unrestricted and Restricted)

36,120,657	14,828,026	21,292,631		TOTAL LIABILITIES AND FUND EQUITY
13,477,296	328,981	13,148,315		TOTAL FUND EQUITY
13,477,296	328,981	13,148,315	9790	Uncommitted Fund Balance
0	0	0		Total Designated Fund Balance
0			9754	Assigned Fund Balance
0			9753	Committed Fund Balance
0			9752	Restricted Fund Balance
0			9751	Nonspendable Fund Balance
			9750	Fund Balance (GASB 54)
0	0	0		Total Fund Balance
0			9790	Unassigned
0	ship find taket element of more was an assess		9754	Assigned/Committed
0			9715	Reserve for Debt Services
0			9714	Reserve for Encumbrances Debit
0			9713	Reserve for Encumbrances Credit
O			9712	Amounts Restricted by Law for Specific Purposes
0			9711	NonCash Assets
0			9710	Fund Balance Reserved
				FUND BALANCE (NON-GASB 54)
COMBINED	Restricted	Unrestricted	(Object)	Description
General Fund	General Fund	General Fund	CA	
10	12	11		

Annual Financial and Budget Report

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 990

0	0	0		TOTAL LIABILITIES
			9570	Deferred Revenues
	entide de entre de la companya de l		9560	Current Portion of Long-Term Debt
Make American Service Control of			9550	Temporary Loans
			9540	Due to Other Funds
			9530	Compensated Absences Payable Current
			9520	Accrued Salaries and Wages Payable
			9510	Accounts Payable
			9500	Current Liabilities and Deferred Revenue
				LIABILITIES
0	0	10,890,149		TOTAL ASSETS
			9140	Due from Other Funds
	manum Ardillean sump por prospringen story on drightfully distributed branch descri		9130	Accounts Receivable
the state of the s	and the second s	The state of the s	9120	Investments (at cost)
			9113	Cash With Fiscal Agents
	energene is need decembers destay is name and staying a Mayor ill and ill by the first of the staying a staying and the staying a staying a staying and the staying a staying and the staying as the stay	10,890,149	9112	In County Treasury
			9111	Awaiting Deposit and in Banks
				Cash:
			9100	Cash, Investments, and Receivables
				ASSETS
Service Fund	Redemption Fund	Redemption Fund	(Object)	Description
Other Debt	Interest and	and	CA	
	Revenue Bond	Bond Interest		
29	22	21		

**Annual Financial and Budget Report** 

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

For Year Ended June 30, 2021

COMBINED BALANCE SHEET

District ID: 990

	0	10,890,149		TOTAL LIABILITIES AND FUND EQUITY
	0	10,890,149		TOTAL FUND EQUITY
		10,890,149	9790	Uncommitted Fund Balance
	0	0		Total Designated Fund Balance
			9754	Assigned Fund Balance
			9753	Committed Fund Balance
			9752	Restricted Fund Balance
			9751	Nonspendable Fund Balance
			9750	Fund Balance (GASB 54)
	0	0		Total Fund Balance
			9790	Unassigned
			9754	Assigned/Committed
			9715	Reserve for Debt Services
			9714	Reserve for Encumbrances Debit
			9713	Reserve for Encumbrances Credit
		0	9712	Amounts Restricted by Law for Specific Purposes
			9711	NonCash Assets
			9710	Fund Balance Reserved
				FUND BALANCE (NON-GASB 54)
Service Fund	Redemption Fund	Redemption Fund	(Object)	Description
Other Debt	Interest and	and	CA	
	Revenue Bond	Bond Interest		
29	22	21		

### Governmental Funds Group

**Annual Financial and Budget Report Bookstore Fund** 

30 Special Revenue Funds:

32 Cafeteria Fund

35 34 Revenue Bond Project Fund Farm Operation Fund

33 Child Development Fund

COMBINED BALANCE SHEET

Other Special Revenue Fund

three control co, rore	טיטעוטניט. טיטע		Manie, ASCION AUTERI				
Ç		31	32	33	34	35	39
	Ç			Child	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:	- 34						
Awaiting Deposit and in Banks	9111		\$ 1.00 to 100 to				Ment of other sex
In County Treasury	9112			646,187			18,431,794
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120		manager programmes and property and an extension of the second of the se				The second states are second to the second of the second s
Accounts Receivable	9130			1,365			
Due from Other Funds	9140	U		aller de de la		Miles - De valorie auto ani-	And the state of t
Inventories, Stores, and Prepaid Items	9200			Marging of the district the first transfer and define the second of the			
Inventories and Stores	9210		to commence and an executive property makes a second property property of the control of the con	la de la companya de			
Prepaid Items	9220		THE EXPLANATION AND ADDRESS OF THE PROPERTY OF				
TOTAL ASSETS		0	0	647,552	0	0	18,431,794
LIABILITIES							
Current Liabilities and Deferred Revenue	9500			The second secon			
Accounts Payable	9510	in the second se		12,277			245
Accrued Salaries and Wages Payable	9520	The state of the s					
Compensated Absences Payable Current	9530		Bible shift fished filmed and in your warmen was a second				
Due to Other Funds	9540	1 1 1 7 0 1 0 1 1 1 1 1 1 1 1 1 1 1 1 1		3,924			
Temporary Loans	9550						970
Current Portion of Long-Term Debt	9560		MARKATAN TANAS				
Deferred Revenues	9570			579			
TOTAL LIABILITIES		0	0	16,780	0	0	0

### **Governmental Funds Group**

**Annual Financial and Budget Report** 

30 Special Revenue Funds:

COMBINED BALANCE SHEET

Cafeteria Fund **Bookstore Fund** 35 35

31 32

33 Child Development Fund

Revenue Bond Project Fund

Farm Operation Fund

Other Special Revenue Fund

For Year Ended June 30, 2021	District ID: 990		Name: VICTOR VALLEY				
		31	32	33	34	35	39
	CA			Child	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND BALANCE (NON-GASB 54)	u ś						
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	O contract on the builds color than a service a funder in close team for a
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	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	630,772	0	0	18,431,794
TOTAL FUND EQUITY		0	0	630,772	0	0	18,431,794
TOTAL LIABILITIES AND FUND EQUITY		0	0	647,552	0	0	18,431,794

**Annual Financial and Budget Report** 

**Governmental Funds Group** 

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund

For Year Ended June 30, 2021

42 Revenue Bond Construction Fund

District ID: 990

		41	42	43
	C A	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:		Standille and the standing of		ementa a mente (Agrico), premjorali kopilopiský dlodaká vedende vedenko se ovede v r
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	9,594,141	30,377,240	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114		the decrease of the second	The second secon
Investments (at cost)	9120			
Accounts Receivable	9130	34,344		The control of the first the first the second secon
Due from Other Funds	9140			And the second s
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	yeye nide ildiri dan da		the character of the control of the character of the char
Prepaid Items	9220			ender de sementament ann an anna de manage, que que de semente de manage de discribé de discribé de describé mais un
TOTAL ASSETS		9,628,485	30,377,240	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500	to the second se	And the second state of the second se	All the distribution to the contract of the co
Accounts Payable	9510	1,112,948	54,100	The second section is the second seco
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530	20.		
Due to Other Funds	9540	And the state of t		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560		to property and the first first control of the control of the second of the second of the second of the second	term and where many arming the specificity of the finished as we consider the many constraints and the paper
Deferred Revenues	9570			
TOTAL LIABILITIES		1,112,948	54,100	0

**Annual Financial and Budget Report** 

**Governmental Funds Group** 

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund

For Year Ended June 30, 2021

42 Revenue Bond Construction Fund

District ID: 990 Name: VICTOR VALLEY

		41	42	43
	Ç.	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710		area decreased and experiments part amongst from the first of a start made which water that it is n	
NonCash Assets	9711			al. Is found a common extreme to the contract and the foreign back that the first of the first a shown
Amounts Restricted by Law for Specific Purposes	9712			and the state of t
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			All distributions.
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			elected (1974) - committee consistence and security is a section commute and security (1974)-1976.
Committed Fund Balance	9753		also with the state of the stat	
Assigned Fund Balance	9754		and the second s	the state of the s
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	8,515,537	30,323,140	en e
TOTAL FUND EQUITY		8,515,537	30,323,140	0
TOTAL LIABILITIES AND FUND EQUITY		9,628,485	30,377,240	0

**Proprietary Funds Group** 

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 990

Name: VICTOR VALLEY

51 52 Cafeteria Fund **Bookstore Fund** 53 Farm Operations Fund 59 Other Enterprise Fund

1,263,744	0	0	3,195,089		TOTAL ASSETS
0	0	0	0		Total Fixed Assets
				9360	Work in Progress
				9351	Accumulated Depreciation Equipment
			The state of the s	9350	Equipment
		Account to the part of the state of the stat		9340	Library Books
Anniquatamatiq yaniqiri, qili qiraqili qish gish gish qish qish qish qish qish qish qish q				9331	Accumulated Depreciation Buildings
				9330	Buildings
mandige, designa de principio proj. de adebide de este de de la remanenta suma na si	The second of th	The second section of the second seco		9321	Accumulated Depreciation Site Improvements
enterledgen, prinspring with the individual state of the first constraints a more secondary.	The state of the s			9320	Site Improvements
				9310	Sites
				9300	Fixed Assets
				9220	Prepaid Items
			1,049,006	9210	Inventories and Stores
				9200	Inventories, Stores, and Prepaid Items
158,212			781,856	9140	Due from Other Funds
			441,273	9130	Accounts Receivable
				9120	Investments (at cost)
				9114	Revolving Cash Accounts
1,000			3,750	9113	Cash With Fiscal Agents
				9112	In County Treasury
1,104,532		man al paliform de seje y de syllendar y de differente un y alley e suscensionem amo	919,204	9111	Awaiting Deposit and in Banks
4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		agina milyamini ya Antigila day diselatari shi makeye mashari sasamana van mashari mashari sa	Adjusted decides mount in		Cash:
				9100	Cash, Investments, and Receivables
					ASSETS
Fund	Fund	Fund	Fund	(Object)	Description
Enterprise	Operations	Cafeteria	Bookstore	CA	
Other	Farm				
59	53	52	51	_	

Proprietary Funds Group

**Annual Financial and Budget Report** 

Enterprise Funds:

For Year Ended June 30, 2021 COMBINED BALANCE SHEET

> Cafeteria Fund **Bookstore Fund**

51 52

53 Farm Operations Fund59 Other Enterprise Fund

District ID: 990 Name: VICTOR VALLEY

0 0 499,602		748,815	9600 9610 9620 9630 9640 9650 9660 9670	Bonds Payable Revenue Bonds Payable Certificates of Participation Lease Purchase of Capital Lease Compensated Absences Long Term Post-Employment Benefits Long Term Other Long-Term Liabilities Total Long-Term Liabilities
		748,815	9600 9610 9620 9630 9640 9650 9660 9670	Bonds Payable Revenue Bonds Payable Certificates of Participation Lease Purchase of Capital Lease Compensated Absences Long Term Post-Employment Benefits Long Term Other Long-Term Liabilities
		748,815	9600 9610 9620 9630 9640 9650	Bonds Payable Revenue Bonds Payable Certificates of Participation Lease Purchase of Capital Lease Compensated Absences Long Term Post-Employment Benefits Long Term
		748.815	9600 9610 9620 9630 9640 9650	Bonds Payable Revenue Bonds Payable Certificates of Participation Lease Purchase of Capital Lease Compensated Absences Long Term
		748,815	9600 9610 9620 9630 9640	Bonds Payable Revenue Bonds Payable Certificates of Participation Lease Purchase of Capital Lease
0		748,815	9600 9610 9620 9630	Bonds Payable Revenue Bonds Payable Certificates of Participation
		748.815	9600 9610 9620	Bonds Payable Revenue Bonds Payable
		748,815	9600 9610	Bonds Payable
0		748,815	9600	
0		748,815		Long-Term Liabilities
	en e	_		Total Current Liabilities and Deferred Revenue
			9570	Deferred Revenues
			9560	Current Portion of Long-Term Debt
	and property of graph by the probability of the pro		9550	Temporary Loans
24,005		69,009	9540	Due to Other Funds
Share remove the second second property of the fall shall down to the second se	manus menus manus de apropeiro de la più de de di merce e recome e re-		9530	Compensated Absences Payable Current
And included the control of the cont			9520	Accrued Salaries and Wages Payable
475,597		679,806	9510	Accounts Payable
engelm dat gen i di tito ti di dibidian en manamana na pira ja programpen te di e-dipidi. Sedificultata a mili		A the state of the	9500	Current Liabilities and Deferred Revenue
				LIABILITIES
d Fund Fund	Fund	Fund	(Object)	Description
Operations E	Cafeteria	Bookstore	CA	
Farm Other			_	
53 59	52	51		

Proprietary Funds Group

**Annual Financial and Budget Report** 

50 Enterprise Funds:

51 Bookstore Fund

COMBINED BALANCE SHEET 52 Cafeteria Fund

53 Farm Operations Fund

For Year Ended June 30, 2021 District ID: 990

District ID: 990 Name: VICTOR VALLEY

59 Other Enterprise Fund

1,263,744	0	0	3,195,089		TOTAL LIABILITIES AND FUND EQUITY
764,142	0	0	2,446,274		TOTAL FUND EQUITY
elle e bid - bid a ser by y server memorine mentre ment you make you make the	e gy gyrify gydy y ddaedd ac ym ach a gynn y chan a can a	e mentan in dig and a pair delay of bridge for displant memorina serime semes some transcensions		9890	Investment in General Fixed Assets
	E combine to common mentione consistence of property of property described and security of the combined of the	A transport of the form of the point of the second of the		9850	Retained Earnings
				9810	Contributed Capital
				9800	Other Equity
			2,446,274	9790	Uncommitted(Unrestricted) Fund Balance
0	0	0	0		Total Designated Fund Balance
				9754	Assigned Fund Balance
				9753	Committed Fund Balance
				9752	Restricted Fund Balance
				9751	Nonspendable Fund Balance
				9750	Fund Balance (GASB 54)
764,142	0	0	0		Total Reserved Fund Balance
764,142				9790	Unassigned
				9754	Assigned/Committed
				9715	Reserve for Debt Services
				9714	Reserve for Encumbrances Debit
				9713	Reserve for Encumbrances Credit
				9712	Amounts Restricted by Law for Specific Purposes
To be desirable to the former of the former of the former or the former	manuman and a second desired the second desired and the second desired	րդ վարարդը մի ի կարծ ընտեր երի վահումին են։ Արա և երև առում հատուր ա amanana արարարություններ		9711	NonCash Assets
				9710	Fund Balance Reserved
					FUND EQUITY
Fund	Fund	Fund	Fund	(Object)	Description
Enterprise	Operations	Cafeteria	Bookstore	CA	
Other	Farm				
59	93	52	51		

Annual Financial and Budget Report

**Proprietary Funds Group** 

60 Internal Service Funds:

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

69 Other Internal Service Fund

61 Self-Insurance Fund

Name: VICTOR VALLEY

District ID: 990

CA   Cash   Ca	44,770	636,923		TOTAL ASSETS
Description         61         69           Nestments, and Receivables         9100         Self-Insurance Fund         Fund           Awaiting Deposit and in Banks         9111         9100         Fund           Lossh With Fiscal Agents         9112         591.523         591.523           Cash With Fiscal Agents         9114         20,000         9110           Revolving Cash Accounts         9120         9140         24,000           From Other Funds         9150         9150         9150           In Loans Receivable         9150         9150         9160           ent Loans Receivable repaid Items         9200         9160         9170           ent Loans Receivable repaid Items         9200         9200         9200           ent Loans Receivable repaid Items         9200         9300         9300           sasets         9300         9300         9300         9300           sumulated Depreciation Site Improvements         9320         9320         9300         9300           umulated Depreciation Equipment         9350         9350         9350         9350         9350           umulated Depreciation Equipment         9350         9350         9350         9350         9350		0		Total Fixed Assets
CA         61         69           CA         Other Internal Set           Incestiments, and Receivables         9100         Self-Insurance Fund         Fund           In County Treasury         9111         9111         Fund           Cash With Fiscal Agents         9112         591,523         Fund           Revolving Cash Accounts         9113         20,000         Fund           Revolving Cash Accounts         9120         14,000         Fund           Stments (at cast)         9130         1,400         Fund           In County Treasury         9150         24,000         Fund           In County Treasury         9120         24,000         Fund           In Cash With Fiscal Agents         9150         9150         9150           In Cash With Fiscal Agents         9150         9150         9150           In Cash With Fiscal Agents         9200         9150         9150         9150           In Cash With Fiscal Agents         9200         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150	elember of the second s	eng perjorane melajo - milijalih periologi dilan ja sa sedi secrema da sera e me stapa a majara per ajagan -pha	9360	Work in Progress
CA         61         69           CA         CA         Other Internal Set           nvestments, and Receivables         9100         9100         Fund           nvestments, and Receivables         9111         9100         Fund           n County Treasury         9112         591,523         9113           n County Treasury         9113         20,000         9113           Revolving Cash Accounts         9120         9130         1,400           stments (at cost)         9130         1,400         9140           control Cher Funds         9150         24,000         9150           ent Loans Receivable         9200         9200         9200           eventories and Stores         9200         9200         9200         9200           eventories and Stores         9300         9310         9310         9310         9310           improvements         9320         9320         9320         9320         9320         9320         9320<			9351	Accumulated Depreciation Equipment
Description         CA         61         69           Incomity Treasury         End         End         Fund           In County Treasury         9111         9111         591,523           In County Treasury         9113         9113         591,523           Revolving Cash Accounts         9114         20,000         9110           In County Treasury         9130         1,400         9110           Revolving Cash Accounts         9114         20,000         9110           In County Treasury         9130         1,400         9110           In County Treasury         9114         20,000         9110           In County Treasury         9120         9130         1,400           In County Treasury         9130         1,400         9130           In County Treasury         9130         1,400         9140         24,000           In County Treasury         9200         9140         24,000         9160	ana man tera an Asama Asama di Asama di Asama Asa Asa Asa Asa Asa Asa Asa Asa Asa As		9350	Equipment
Description         61         69           Nvestments, and Receivables         9100         Self-Insurance Fund         Fund           1:         Awaiting Deposit and in Banks         9111         9111         9111           In County Treasury         9112         9113         9113           Cash With Fiscal Agents         9114         20,000         9120           Stments (at cost)         9120         9120         1,400           unts Receivable         9150         9150         24,000           ent Loans Receivable         9200         9200         24,000           ntories, Stores, and Prepaid Items         9200         9200         9200           ventories and Stores         9300         9300         9300           ssets         9320         9320         9320           Improvements         9321         9330         9330           unulated Depreciation Site Improvements         9331         9331         9331	en meneng meng malayap dipadah dalam dalam anya menenggiran mangamat mga ta		9340	Library Books
Description         61         69           CA         CA         Other Internal Set           nvestments, and Receivables         9100         Self-Insurance Fund         Fund           1:         9100         9100         Fund           Awaiting Deposit and in Banks         9111         9111         20,000           Cash With Fiscal Agents         9113         9113         20,000           Cash With Fiscal Agents         9120         9120         9120           Stments (at cost)         9130         1,400         9150           unts Receivable         9150         24,000         9150           ntories, Stores, and Prepaid Items         9200         9210         9200           ventories and Stores and Prepaid Items         9300         9300         9300           Improvements         9320         9320         9320         9320           Improvements         9320         9330         9330         9330	en el en		9331	Accumulated Depreciation Buildings
Description         61         69           CA         Other Internal Set           Investments, and Receivables         9100         Self-Insurance Fund         Fund           1:         Awaiting Deposit and in Banks         9111         591,523         Fund           1:         9112         591,523         Self-Insurance Fund         Fund           1:         9100         9111         20,000         Self-Insurance Fund         Fund           2:         9112         9112         591,523         Self-Insurance Fund         Fund           3:         9113         20,000         Self-Insurance Fund         9114         20,000         Self-Insurance Fund         9120			9330	Buildings
Description         CA         61         69           Investments, and Receivables         9100         Self-Insurance Fund         Fund           Awaiting Deposit and in Banks         9111         9111         Fund           In County Treasury         9112         591,523         591,523           Cash With Fiscal Agents         9114         20,000         591,523           Revolving Cash Accounts         9120         9120         1,400           stments (at cost)         9130         1,400         1,400           from Other Funds         9150         9150         1,400           from Cother Funds         9200         9150         1,400           entitiones, Stores, and Prepaid Items         9200         9200         9200           ventories and Stores         9300         9300         9300           ssets         9300         9300         9300			9321	Accumulated Depreciation Site Improvements
Description         CA         61         69           nvestments, and Receivables         9100         Self-Insurance Fund         Fund           nvestments, and Receivables         9111         9100         Fund           nvestments, and Receivables         9111         9111         Fund           ncounty Treasury         9112         591,523         9112           Cash With Fiscal Agents         9114         20,000         9113           Revolving Cash Accounts         9120         7,000         9110           stments (at cost)         9120         7,400         9120           ent Loans Receivable         9150         7,400         7,400           ent Loans Receivable         9160         9200         9200           ent Loans Receivable         9160         9200         9200           ent Loans Receivable         9160         9160         9160           epaid Items         9300         9200         9200           epaid Items         9300         9300         9300			9320	Site Improvements
Description         CA         Self-Insurance Fund         Fund           nvestments, and Receivables         9100         Self-Insurance Fund         Fund           nvestments, and Receivables         9100         9111         Fund           h County Treasury         9112         591,523         Fund           Cash With Fiscal Agents         9113         20,000         Insurance Fund           Revolving Cash Accounts         9114         20,000         Insurance Funds           stments (at cost)         9120         1,400         Insurance Funds           ent Loans Receivable         9130         1,400         Insurance Funds           ent Loans Receivable         9140         24,000         Insurance Funds           en	ad blander dyskâ veren en e		9310	Sites
Description         CA         61         69           nvestments, and Receivables         9100         Self-Insurance Fund         Other Internal Sel           N:         Awaiting Deposit and in Banks         9111         9111         Fund           Awaiting Deposit and in Banks         9112         591,523         Fund           Cash With Fiscal Agents         9113         20,000         1,523           Revolving Cash Accounts         9120         9120         1,400           stments (at cost)         9130         1,400         1,400           con Other Funds         9150         24,000         1,400           ent Loans Receivable         9150         9160         24,000           ent Loans Receivable         9160         9200         9160           ventories and Stores         9200         9200         9160			9300	Fixed Assets
Description         CA         Other Internal Set           restments, and Receivables         9100         Self-Insurance Fund         Fund           Awaiting Deposit and in Banks In County Treasury         9111         9111         Fund           Cash Writh Fiscal Agents         9113         20,000         Tend           Revolving Cash Accounts         9114         20,000         Tend           Stments (at cost)         9120         1,400         Tend           punts Receivable         9150         1,400         Tend           ent Loans Receivable (tonics, Stores, and Prepaid Items)         9200         9200         Tend			9220	Prepaid Items
Description         CA         Object)         Self-Insurance Fund         Other Internal Self           nvestments, and Receivables         9100         9100         Fund           waiting Deposit and in Banks         9111         9112         591,523           Cash With Fiscal Agents         9113         20,000         9114           Revolving Cash Accounts         9120         9130         1,400           stments (at cost)         9130         1,400         24,000           punts Receivable         9150         9160         24,000           ent Loans Receivable         9200         9160         9160			9210	Inventories and Stores
cA         61         69           cA         CA         Other Internal Ser           nvestments, and Receivables         9100         Self-Insurance Fund         Fund           nxestments, and Receivables         9100         9111         Fund           nxestments, and Receivables         9111         9111         Fund           nxestments, and Receivables         9112         591,523         Fund           pxints Receivable         9113         20,000         91,523           pxints Receivable         9140         9140         24,000	19 Pelakun Milliaryah di menyamanan matamatan pengan pada pada pada pada di Milliarah da da di Milliarah da da		9200	Inventories, Stores, and Prepaid Items
Description         CA         Cher internal Set           nvestments, and Receivables         9100         Self-Insurance Fund         Fund           n:         Awaiting Deposit and in Banks         9111         591,523         Fund           Cash With Fiscal Agents         9112         591,523         9113           Revolving Cash Accounts         9114         20,000         9100           stments (at cost)         9130         1,400         1,400           punts Receivable         9140         24,000         24,000			9150	Student Loans Receivable
Description         CA         Other Internal Ser           nvestments, and Receivables         9100         Self-Insurance Fund         Fund           Navaiting Deposit and in Banks         9111         9112         591,523           In County Treasury         9113         9114         20,000           Cash With Fiscal Agents         9120         9120         1,400           Revolving Cash Accounts         9120         1,400         1,400		24,000	9140	Due from Other Funds
Description         CA         Other Internal Ser           nvestments, and Receivables         9100         Self-Insurance Fund         Fund           nvestments, and Receivables         9100         9111         Fund           Awaiting Deposit and in Banks         9111         9112         591,523           In County Treasury         9113         9113         9114           Cash With Fiscal Agents         9114         20,000         9100           Revolving Cash Accounts         9114         20,000         9100	100	1,400	9130	Accounts Receivable
CA Cher Internal Serore Fund Character Fund Cother Internal Serore Fund Cother Interna			9120	Investments (at cost)
Description CA CA Cher Internal Ser Other Internal		20,000	9114	Revolving Cash Accounts
CA Other Internal Ser Pund Pundstments, and Receivables 9100 9111 9112 591,523	THE PROPERTY OF THE PROPERTY OF THE PARTY.		9113	Cash With Fiscal Agents
Description  CA  (Object) Self-Insurance Fund  nvestments, and Receivables  9100  Awaiting Deposit and in Banks  9111	44,670	591,523	9112	In County Treasury
CA  CA  (Object) Self-Insurance Fund  nvestments, and Receivables  9100	e a Add A American American phospholococks (Addiscrept of to object with a second		9111	Awaiting Deposit and in Banks
Description CA (Object) Self-Insurance Fund	s annual membran shakes were shakes were shakes to see the second so that the second s	elemme meneraly seminant. — en i repumpa menda dali from diplocatelydad di day ali distilla ay ar femerlado.	1. New - 中中 - 中部 - 中部 - 中部 - 中部 - 中部 - 中部 - 中	Cash:
CA  CA  Object) Self-Insurance Fund			9100	Cash, Investments, and Receivables
CA (Object) Self-Insurance Fund				ASSETS
61	Fund	Self-Insurance Fund	(Object)	Description
	Other Internal Service		C <sub>A</sub>	
	69	61		

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 8

61 Self-Insurance Fund69 Other Internal Service Fund

For Year Ended June 30, 2021

2021

District ID: 990

		61	69
	င္ A		Other Internal Service
Description (	(Object)	Self-insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,339	dadan a t uz danun terana un manan amanya majas anjipi anjipinjaha pahaya piraj dibihar sesama
Accrued Salaries and Wages Payable	9520		the softened they have be somet some section and association about a sometime to the behavior of the softened to the softened
Compensated Absences Payable Current	9530	and the second s	mention in the contract of the
Due to Other Funds	9540	- Marie Company September 1997 - 1997	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,339	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	O
TOTAL LIABILITIES	968	2,339	0

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

For Year Ended June 30, 2021

69 Other Internal Service Fund

District ID: 990

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		- chilling (60) separa series and described in the control of the
Amounts Restricted by Law for Specific Purposes	9712		The state of the s
Reserve for Encumbrances Credit	9713	man de mar de mar de mar en mar e	
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715	erberberber dien zuhlen ebelüberbe behaum z. schemen semen men men men semen meng dem ist zeneng des	
Assigned/Committed	9754		
Unassigned	9790	The state of the s	
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	is september in the set of the se	
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	634,584	44,770
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	mar em emplesign mage of state of state to state to state or present to measurement emplesses or particular states of state of state of state or present to measurement emplesses or particular states of the states	inger den stelle se meg kal i dalaman di en elafferen dele and belam belam salaman se serbi sessenten e
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		634,584	44,770
TOTAL LIABILITIES AND FUND EQUITY		636,923	44,770

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 990

	22,969,618	25,000	976,122	5,636	0	491,973		TOTAL ASSETS
	0	0	0	0	0	0		Total Fixed Assets
- a de-file velle			The second secon				9360	Work in Progress
	April 10(3) Arthur Christian (Christian (Christ						9351	Accumulated Depreciation Equipment
	and A second second of the second sec	empana pro-propose specifications to a state in establisher					9350	Equipment
							9340	Library Books
							9331	Accumulated Depreciation Buildings
							9330	Buildings
		क सुष्पापां स्था पूर्ण सीति विश्वास्त्र स्थापन सीति प्राप्त स्थापनी स्थापन है ।					9321	Accumulated Depreciation Site Improvements
							9320	Site Improvements
							9310	Sites
	man and a second a						9300	Fixed Assets
							9220	Prepaid Items
	de my collisse de collecte de la collisión de la collecte de la co			e y mangen y graph tangga distance distance manne.			9210	Inventories and Stores
		and the state of t					9200	Inventories, Stores, and Prepaid Items
	on annual						9150	Student Loans Receivable
				And the state of t		9,822	9140	Due from Other Funds
		10,336	(131,963)	2,777			9130	Accounts Receivable
	22,969,618						9120	Investments (at cost)
ferminist out with our unit or or							9114	Revolving Cash Accounts
			manada may and buy death forms to destroy			500	9113	Cash With Fiscal Agents
				2,859			9112	In County Treasury
and a series of the series of	or or manufacture and the second of the seco	14,664	1,108,085	maxima y spinis in the property of the second of the secon		481,651	9111	Awaiting Deposit and in Banks
				Applie ( dele medicipe ) ( propaga unimary - demon				Cash:
							9100	ASSETS  Cash, Investments, and Receivables
Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Fee Trust Fund	Trust Fund	(Object)	Description
Compensation	Investment	and Loan	Financial Aid	Center Fee	Representation	Students	CA	
Deferred		Scholarship	Student	Student Body	Student	Associated		
	76	75	7.4	73	72	71		

Fiduciary Funds Group

**Annual Financial and Budget Report** 

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 990

	0	0	2,954	986,278	5,616	0	71,047	968	TOTAL LIABILITIES
0	0	0	0	0	0	0	0		Total Long-Term Liabilities
				disense of the control of the contro	de filhe filhe filhe et en			9670	Other Long-Term Liabilities
								9660	Post-Employment Benefits Long Term
								9650	Compensated Absences Long Term
a management								9640	Lease Purchase of Capital Lease
Butter-productive to first counter to country at a provide sum as			emmanam farity gas griping neggin gabens gab dig facilitat taniha		elija - delma y dej elija - giliya yili yele elile - dej dej vendir deserban.			9630	Certificates of Participation
the Belle of the different without to then different to take and consentences.								9620	Revenue Bonds Payable
Product by days Buyder summaring facilities and summaring								9610	Bonds Payable
								9600	Long-Term Liabilities
0	0	0	2,954	986,278	5,616	0	71,047		Total Current Liabilities and Deferred Revenue
de Vije Branch u Prefer og Stydelensensens soms, some								9570	Deferred Revenues
en e								9560	Current Portion of Long-Term Debt
								9550	Temporary Loans
					5,616		153	9540	Due to Other Funds
the second distance in the name of the second page stage of								9530	Compensated Absences Payable Current
de seu estado de servicio de s								9520	Accrued Salaries and Wages Payable
The second secon		en de servicio de la compansión de la co	2,954	986,278			70,894	9510	Accounts Payable
								9500	Current Liabilities and Deferred Revenue
									LIABILITIES
Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Fee Trust Fund	Trust Fund	(Object)	Description
Other	Compensation	Investment	and Loan	Financial Aid	Center Fee	Representation	Students	ç	
•	Deferred		Scholarship	Student	Student Body	Student	Associated	_	
79	77	76	75	74	73	72	71		

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 990

		71	72	73	74	75	76	777	79
	_	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713		The second secon						
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790		E. conditions were an employed different species and security of						
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753	d mediany draft (7) - 1 (green (median))							
Assigned Fund Balance	9754							15.4	
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	420,926		20	(10,156)	22,046	22,969,618		80,000
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890				23711	A time of the same and in the different for the first content of the same of t		6-	
TOTAL FUND EQUITY		420,926	0	20	(10,156)	22,046	22,969,618	0	80,000
TOTAL LIABILITIES AND FUND EQUITY		491,973	0	5,636	976,122		22,969,618	0	80.000

### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 990

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		98,549	98,549
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		115,684	115,684
Student Financial Aid	8150	Ammanum sprengisk giller og frikke år på giller frikke frikke frikke et skrive et sommen formatter.	71,816	71,816
Veterans Education	8160		6,683	6,683
Vocational and Technical Education Act (VATEA)	8170		900,207	900,207
Other Federal Revenues	8190		5,547,310	5,547,310
Total Federal Revnues	8100	0	6,740,249	6,740,249
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	35,338,681		35,338,681
State General Apportionment	8612			0
Other General Apportionment	8613	166,865		166,865
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,091,971	2,091,971
Disabled Students Programs and Services(DSPS)	8623		631,818	631,818
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		486,220	486,220
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,236,394	5,236,394

### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 990

	_	Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	11,971,413		11,971,413
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			<u> </u>
Other Reimburseable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671			0
Timber Yield Tax	8672	112,266		112,266
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,723,354	750 786	2,474,140
State Mandated Costs	8685	287,043		287,043
Other State Non-Tax Revnues	8686	The second secon		0
Other State Revenues	8690	2,293,127	6,560,813	8,853,940
Total State Revenues	8600	51,892,749	15,758,002	67,650,751

### Details of General Fund Revenue

#### CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 990 Name: VICTOR VALLEY

		:		
95,070,513	23,859,784	71,210,729		Total Revenues
20,679,513	1,361,533	19,317,980	8800	Total Local Revenues
244,662	188,159	56,503	8890	Other Local Revenues
100,331	100,331		8885	Other Student Fees and Charges
402,456	402,456		8881	Parking Services and Public Transportation
279,863		279,863	8880	Nonresident Tuition
79,678		79,678	8879	Student Records
0			8878	Insurance
487,855	487,855		8877	Instructional Materials Fees and Sales of Materials
0			8876	Health Services
0			8875	Field Trips and Use of Nondistrict Facilities
0			8874.7	Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)
0	era semani Vannagaspere emme Asterpe A della andre della estate della della della sema ese anche del anche anche esemani		8874.5	Enrollment Contra Revenue for AB19 College Promise Waivers
0			8874.3	Enrollment Contra Revenue for HEERF Lost Revenue
0			8874.1	Enrollment Contra Revenue for Uncollectible Receivables
2,011,542		2,011,542	8874	Enrollment
0			8873	Dormitory
3,695	3,695		8872	Community Services Classes
The same of the sa	The second secon	and the state of t	8870	Student Fees and Charges
378,919	57,468	321,451	8860	Interest and Investment Income
159,415	12,800	146,615	8850	Rentals and Leases
			8840	Sales and Commissions
0			8832	Other Contranct Services
108,769	108,769		8831	Contract Instructional Services
			8830	Contract Services
0			8820	Contributions, Gifts, Grants, and Endowments
0			8819.1	Redevelopment Agency Funds - Asset Liquidation
4,508,928		4,508,928	8819	Redevelopment Agency Funds - Residual
179,683		179,683	8818	Redevelopment Agency Funds - Pass Through
(3,575,297)		(3,575,297)	8817	Education Revenues Augmentation Fund (ERAF)
199,032		199,032	8816	Prior Years Taxes
628,487		628,487	8813	Tax Allocation, Unsecured Roll
368,289		368,289	8812	Tax Allocation, Supplemental Roll
14,113,206		14,113,206	8811	Tax Allocation, Secured Roll
			8810	Property Taxes
			8800	Local Revenues
General Fund Actual	Restricted Actual	Unrestricted Actual	Code	Description
E.L. CAN TOTAL	DL 043	Find 644	I OFFICE	

### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 990

96,942,882	25,732,153	71,210,729		Total Revenues and Other Financing Sources
1,872,369	1,872,369	0	8900	Total Other Financing Sources
1,872,369	1,872,369		898#	Incoming Transfers (8970/8981/8982/8983)
0			8940	Proceeds of Long-Term Debt
0			8910	Proceeds of General Fixed Assets
			8900	Other Financing Sources
Actual	Actual	Actual	Code	Description
General Fund	Restricted	Unrestricted	Object	
Fund S10 Total	Fund S12	Fund S11		

**Annual Financial and Budget Report** 

SUPPLEMENTAL DATA

**Expend by Instructional Activity** 

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021 Budget Ye	Budget Year: 2021-2022	)22	Distric	District ID: 990 Nai	Name: VICTOR VALLEY		
		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	450,594	91,860	94,189	83,438		720,081
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300		The second secon				0
Biological Sciences	0400	2,356,687	25,555	93,491	9,053		2,484,786
Business and Management	0500	1,161,241	40,642	105,640			1,307,523
Communications	0600						0
Computer and Information Science	0700	755,705	18,224				773,929
Education	0800	1,557,633	373,191	73,533			2,004,357
Engineering and Related Industrial Technology	0900	2,986,693	466,140	231,507	445,907		4,130,247
Fine and Applied Arts	1000	2,125,983	31,001	42,590	9,314		2,208,888
Foreign language	1100	253,474	17,134	396			271,004
Health	1200	4,736,999	353,322	455,789	277,947		5,824,057
Consumer Education And Home Economics	1300	867,357	29,718	28,692	43,519		969,286
Law	1400						0
Humanities(Letters)	1500	3,526,943	114,540	3,301			3,644,784
Library Science	1600						0
Mathematics	1700	2,345,023	123,138	(387)			2,467,774
Military Studies	1800						0
Physical Sciences	1900	1,282,944	88,390	12,405	5,498		1,389,237
Psychology	2000	669,342	39,979				709,321
Public Affairs and Services	2100	1,573,557	246,409	536,677	96,814		2,453,457
Social Sciences	2200	2,334,781	127,770	19,570			2,482,121
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,595,718	156,985	828			1,753,531
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,419,874	977,894		Broken		3,397,768
Sub-Total Instructional Activites		33,000,548	3,321,892	1,698,221	971,490		38,992,151
Total Expenditures for GF Activities*		33,045,635	34,471,957	20,268,181	1,835,705	929,912	90,551,390
*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities	grand total o	of Instructional and Non	-Instructional activities.				

Annual Financial and Budget Report SUPPLEMENTAL DATA

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

### \$10 General Fund - Combined

For Actual Year: 2020-2021

Budget Year: 2021-2022

(Total Unrestricted and Restricted)

District ID: 990 Name: VICTOR VALLEY

		Salaries and Benefits	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		1,209,305	58,063	1,262		1,268,630
Course and Curriculum Development	6020		797,677	5,808			803,485
Academic / Faculty Senate	6030		356,409	2,125			358,534
Other Instructional Administration & Governance	6090		2,201,972	301,269	209		2,503,450
Total Instructional Admin. & Governance		0	4,565,363	367,265	1,471	0	4,934,099
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		858,820	166,320	38,224		1,063,364
Media	6130						0
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		65,677		The second secon	And the state of t	65,677
Total Instructional Support Services		0	924,497	166,320	38,224	0	1,129,041
Admissions and Records	6200		936,409	24,944			961,353
Student Counseling and Guidance	6300		The second secon			A St.	The second secon
Counseling and Guidance	6310	345	1,963,453	19,466			1,983,264
Matriculation and Student Assessment	6320	36,460	2,163,287	519,075	40,470		2,759,292
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390				4		0
Total Student Couseling and Guidance		36,805	4,126,740	538,541	40,470	0	4,742,556

**Annual Financial and Budget Report** 

SUPPLEMENTAL DATA

**Expend by Non-Instructional Activity** 

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 990

Name: VICTOR VALLEY

For Actual Year: 2020-2021 Budget Year: 2021-2022

Planning, Policymaking and Coordinations Total Operation and Maintenance of Plant Student Personnel Administration Extended Opportunity Programs and Services (EOPS) Cal Work Opportunity and Responsibility to Kids \* Operation and maintenance of Plant Health Services Disabled Student Programs and Services (DSPS) Other Student Services **Total Other Student Services** Miscellaneous Student Services Veterans Services Job Placement Services Financial Aid Administration Other Operations and Maintenance of Plant Grounds Maintenance and Repairs Custodial Services **Building Maintenance and Repairs Activity Classification** Activity Code 6600 6500 6590 6570 6550 6530 6510 6500 6490 6470 6460 6450 6430 6410 6400 6480 6440 6420 Instructional Salaries and Benefits 8,282 7,523 759 Instructional Non 2,077,593 2,867,088 1,045,818 5,299,531 1,378,198 1,294,009 1,323,409 527,261 815,684 387,222 167,249 723,748 400,870 103,151 (4000 - 5000) Expenses Operating 2,196,748 5,950,264 1,929,955 1,001,746 2,136,171 2,278,773 ,230,565 124,449 237,557 87,175 137,737 19,019 22,862 72,143 54,781 44,644 Capital Outlay (6000) 84,254 65,667 25,982 29,762 8,105 1,818 (7000) Outgo Other 912,462 929,912 17,450 Total 12,253,656 1,316,871 5,063,836 1,122,347 3,602,182 3,392,412 1,183,555 2,553,155 2,528,217 1,929,955 546,280 241,210 875,956 848,197 482,392 87,175

California Work Opportunity and Responsibility to Kids (CalWORKs).

**Annual Financial and Budget Report** 

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

**Expend by Non-Instructional Activity** 

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

Budget Year: 2021-2022

District ID; 990

		Salaries and Benefits	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		611,756	engan diga delimina de como de			611,756
Fiscal Operations	6720		2,885,678	4,191,318	12,386		7,089,382
Human Resourses Management	6730		2,016,112	599,850			2,615,962
Noninstruct Staff Retirees' Benefits & Retirement *	6740		799,619	And the state of t			799,619
Staff Development	6750		the property of the second sec	500			500
Staff Diversity	6760			12,899			12,899
Logistical Services	6770		1,126,058	579,421	587,625		2,293,104
Management Information Systems	6780		2,122,069	2,084,410	895		4,207,374
Other General Institutional Support Services	6790	e ign - lager the state of the second of	the section of the se				0
Total General Institutional Support Services	6700	0	9,561,292	7,468,398	600,906	0	17,630,596
Community Services & Economic Development	6800						
Community Recreation	6810	and the second s	7.5				
Community Service Classes	6820						
Community Use of Facilities	6830		271,224	20,440	29,102		320,766
Economic Development	6840	of a communication of the comm	the filter of the section of the sec				en et tente et tente dell'est delle delle del tente del delesion de l'Andreade chia de menson accomment est del
Other Community Services & Economic Development	6890		And appropriate or description	And the second s			0
Total Community Services	6800	0	271,224	20,440	29,102	0	320,766
<ul> <li>Noninstructional Staff Retirees' Benefits &amp; Retirement Incentives.</li> </ul>	ncentives.						

Annual Financial and Budget Report

**Expend by Non-Instructional Activity** 

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 990

109,831	0	0	0	109,831	0	7000	Total Auxiliary Operations
0		er der eine Freise bereicht der der Schaften der Freise der Gestellt d				7090	Other Auxiliary Operations
109,831				109,831		7010	Contract Education
						7000	Auxiliary Operations
1,021,093	0	4,121	606,475	410,497	0	6900	Total Ancillary Services
257,750			257,750			6990	Other Ancillary Services
0				American Collection (Collection Collection C		6970	Student Housing
0						6960	Student and Co-Curricular Activities
763,343		4,121	348,725	410,497	to the feet of the state of the	6950	Parking
Distribution of the contract o						6940	Food Services
0	And with the desire of the considerable for some or					6930	Farm Operations
0					t op allebody element op de digenometre de sample man septembolismen en en	6920	Child Development Centers
0				in distribution of the other december to account qualitation conformation and	entrepress (PPERS For Schlieber (PERS delle	6910	Bookstore
						6900	Ancillary Services
	(7000)	(6000)	(4000 - 5000)	Instructional	instructional	Code	Activity Classification
	Outgo	Outlay	Expenses	Non		Activity	
Total	Other	Capital	Operating	d Benefits	Salaries and Benefits		

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

**Annual Financial and Budget Report** 

\$10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 990

		Salaries and Benefits	d Ranefits	Operating	Canital	Other	Total
				9			
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290		to the first of this shall differ the defense the wave as an external content or the content of the content or the content of	Mydrida Passey some publication in Valence States	Appropriet (Appropriet/Color Alvanian/Aminist transments channing	PRABLEM nor necessary results and necessary ne	
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activites		45,087	31,150,065	18,569,960	864,215	929,912	51,559,239
Total Expenditures General Fund: activities *		33,045,635	34,471,957	20,268,181	1,835,705	929,912	90,551,390
* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities	Activities :	and Non-Instructions	Activities.				

Gann Appropriations Limit

Budget Year: 2021-2022

GANN Report

DISTRICT NAME: VICTOR VALLEY

\$66,469,446		2021-2022 Appropriations Subject to Limit	Ľ	  -
0		Local appropriations from taxes for unreimbursed State, court, and federal mandates		၉
219,365		Interest on proceeds of taxes		Τ.
0		Estimated Parcel taxes, Square Foot taxes, etc.		ĹΠ
0		Estimated excess Debt Service taxes		ò
16,534,594		Local Property taxes		C
2,293,127		State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		įΩ
47,422,360		State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		Þ
Pathol 9 d Bary distribution systems account yet conscious		2021-2022 Appropriations Subject to Limit:	021-	.=
			_	
\$110,346,597		2021-2022 Appropriations Limit (D + E.3 - F.3)		ര
0		3. Total adjustments - decrease	ω	
	0	2. Lapses of voter approved increases	N	
	\$0	1. Transfers out of financial responsibility		_
		Adjustments to decrease limit:		.11
\$110,346,597		Sub-Total (D + E.3)		
0		3. Total adjustments - increase	ω	
	0	2. Temporary voter approved increases	N	
And the second s	\$0	1. Transfers in of financial responsibility	_	
**************************************		Adjustments to increase limit:	-	ĺΠ
\$110,346,597	The state of the s	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)		D
er eller er e	0.8025	3. 2020-2021 Population change factor (C2/C1)	r.i	
	7,675.83	2. 2020-2021 Second Period Actual FTES	<b>1</b> 2	
	9,565.27	1. 2019-2020 Second Period Actual FTES		
		Population factor:		O.
	1.0573	2021-2022 Price Factor:		σ,
\$130,051,592		2020-2021 Appropriations Limit:		>
	į	2021-2022 Appropriations Limit:	021-	-

Governmental Funds Group

Annual Financial and Budget Report

General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

General Fund

Object	Func	- 11	Find	12	Find	· 10
Code	UNRESTRICT	ED SUBFUND	RESTRICTE	SUBFUND	101	AL ;
	Actual	Budget	Actual	Budget	Actual	Budget
8100			6,740,249	34,022,951	6,740,249	34,022,951
8600	51,892,749	56,366,419	15,758,002	24,899,065	67,650,751	81,265,484
8800	19,317,980	17,621,360	1,361,533	5,344,469	20,679,513	22,965,829
	71,210,729	73,987,779	23,859,784	64,266,485	95,070,513	138,254,264
1000	26,640,667	29,022,058	4,293,410	5,416,673	30,934,077	34,438,731
2000	12,446,407	14,310,355	2,700,873	4,686,240	15,147,280	18,996,595
3000	18,706,685	21,123,210	2,729,550	3,395,889	21,436,235	24,519,099
4000	284,033	662,318	2,641,573	3,794,478	2,925,606	4,456,796
5000	6,534,463	7,170,012	10,808,112	10,603,247	17,342,575	17,773,259
6000	642,095	715,986	1,193,610	1,721,695	1,835,705	2,437,681
	65,254,350	73,003,939	24,367,128	29,618,222	89,621,478	102,622,161
	5,956,379	983,840	(507,344)	34,648,263	5,449,035	35,632,103
8900			1,872,369	1,962,641	1,872,369	1,962,641
7000		764,200	929,912	36,658,406	929,912	37,422,606
	5,956,379	219,640	435,113	(47,502)	6,391,492	172,138
9010	7,191,936	13,148,315	(106,132)	328,981	7,085,804	13,477,296
9020			and a second sec		0	der greg bedeligter green at Washing-braking-bids under difficionels
9030	7,191,936		(106,132)		7,085,804	
	13,148,315	13,367,955	328,981	281,479	13,477,296	13,649,434
	Object Code Code 8100 8800 8800 7000 7000 9010 9030		Fund: 11  UNRESTRICTED SUB  Actual B  51,892,749 19,317,980 71,210,729 26,640,667 12,446,407 18,706,685 284,033 6,534,463 642,095 65,254,350 5,956,379 5,956,379 7,191,936 7,191,936 7,191,936 7,191,936	Fund: 11  UNRESTRICTED SUBFUND  Actual Budget  51,892,749 56,366,419 19,317,980 17,621,360 71,210,729 73,987,779  26,640,667 29,022,058 12,446,407 14,310,355 18,706,685 21,123,210 284,033 662,318 6,534,463 7,170,012 642,095 715,986 65,254,350 73,003,939 5,956,379 983,840 5,956,379 983,840 7,191,936 13,148,315 7,191,936 13,148,315 13,367,955	Fund: 11         Fund: 12           UNRESTRICTED SUBFUND         RESTRICTED SUBFUND           Actual         Budget         Actual         Budget           51,892,749         56,366,419         15,758,002         24           19,317,980         17,621,360         1,361,533         5           71,210,729         73,987,779         23,859,784         64           26,640,667         29,022,058         4,293,410         5           12,446,407         14,310,355         2,700,873         4           18,706,685         21,123,210         2,729,550         3           18,706,685         21,123,210         2,729,550         3           65,24,463         7,170,012         10,808,112         10           65,254,350         73,003,939         24,367,128         29           5,956,379         983,840         (507,344)         34           1,872,369         1,872,369         1           7,191,936         13,148,315         (106,132)           7,191,936         13,148,315         (106,132)           13,148,315         13,367,955         328,981	Fund: 11         Fund: 12           UNRESTRICTED SUBFUND         RESTRICTED SUBFUND         RESTRICTED SUBFUND           Actual         Budget         Actual         Budget         Actual           51,892,749         56,386,419         15,758,002         24,899,065         6           19,317,980         17,621,360         1,361,533         5,344,469         2           71,210,729         73,987,779         23,859,784         64,266,485         9           26,640,867         29,022,058         4,293,410         5,416,673         3           18,706,685         21,123,210         2,729,550         3,395,889         2           284,033         662,318         2,641,573         3,794,478         1           642,095         715,986         1,193,610         1,721,695         2           65,244,635         73,003,939         24,367,128         29,618,222         8           5,956,379         983,840         (507,344)         34,648,263         1           7,191,936         13,148,315         (106,132)         36,658,406         1,992,641           7,191,936         13,483,115         (106,132)         328,981         281,479         1           13,148,315         13,367,

#### Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

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Budget Year: 2021-2022

DEBT SERVICE FUNDS

!	Object Code	Fund: 21	21	Fund: 22	1: 22	Func	Fund: 29
	_	BOND INTEREST AND	REST AND	REVENUE BOND INTEREST	ND INTEREST		
		REDEMPTION FUND	ON FUND	AND REDEMPTION FUND	PTION FUND	OTHER DEBT S	OTHER DEBT SERVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	57,053					· ·
Local Revenues	8800	8,370,637	6,422,000				
Total Revenues		8,427,690	6,422,000	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981			Martin condition of the conditional date on the conditional date of the condit			the first A way as to the summan and summan to the summan of the summan
Other Incoming Transfers	8983	17,305	281,450				
Total Other Financing Sources		17,305	281,450	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,253,419	6,880,000	The second state of the se			1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400			No describe de la ferma de la constante de la		The second secon	
Reserve for Contingencies	7900	Management of the state of the	All pages is not superior of ending super-Autor symmetric described described street,				
Total Other Outgo	7000	8,253,419	6,880,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(8,236,114)	(6,598,550)	0	0	0	0
Net Increase/Decrease in Fund Balance		191,576	(176,550)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,698,571	10,890,147		0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	10,698,571		0		0	
Ending Fund Balance, June 30		10,890,147	10,713,597	0	0	0	0

**Annual Financial and Budget Report** 

30 Special Revenue Funds -- Part 1

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Dovonia Finale

	Object	FUND: 31	31	FUND 32	D 32	FUND 33	33
	Code	BOOKSTORE FUND	RE FUND	CAFETERIA FUND	RIA FUND	CHILD DEVELOPMENT FUND	PMENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					18,743	
State Revenues	8600					170,487	170,487
Local Revenues	8800					218,894	178,335
Total Income		0	0	0	0	408,124	348,822
Expenditures							
Academic Salaries	1000					133,482	156,433
Classified Salaries	2000					43,377	45,370
Employee Benefits	3000					95,761	88,788
Supplies and Materials	4000					4,592	13,880
Other Operating Expenses and Services	5000			THE STATE OF STREET		542	2,679
Capital Outlay	6000						2,380
Total Expenditures		0	0	0	0	277,754	309,530
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	130,370	39,292
Other Financing Sources	8900						
Other Outgo	7000	i					42,028
Net Increase/(Decrease) in Fund Balance		0	0	0	0	130,370	(2,736)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	500,403	630,773
Prior Years Adustments	9020				ed priper complete and princips of state of section of special and special and section of section o		name výchápa do sep ka káže do mlak maježe odom na vo s
Adjusted Beginning Balance	9030	0		0		500,403	
Ending Fund Balance, June 30		0	0	0	0	630,773	628,037

Annual Financial and Budget Report

**Governmental Funds Group** 

30 Special Revenue Funds -- Part 2

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

**Special Revenue Funds** 

	Object	FUND: 34	34	FUN	FUND 35	FUND 39	39
	Code	FARM OPERATION FUND	TION FUND	REVENUE BOND	REVENUE BOND PROJECT FUND	OTHER SPECIAL REVENUE FUND	REVENUE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						en emmer en
Local Revenues	8800					1,354,762	1,000,000
Total Income		0	0	0	0	1,354,762	1,000,000
Expenditures						-6	
Academic Salaries	1000	22					
Classified Salaries	2000	list.					
Employee Benefits	3000						
Supplies and Materials	4000					والمساورة والمرابعة	egy dy t before dy block words bear behalled expressions some som
Other Operating Expenses and Services	5000		mage of ship for property for the SERE of SERE and SERE of SERES And SERES AND ADDRESS OF THE SERES ADDRESS OF THE SERES AND ADDRESS OF THE SERES	litera ve 20 de - elle radi send vente (dele factories à send ferromente sentence entre es	The second section of the second section of the second second second section (	makaninin marketa and a da a marketa and	manus a suma sa ma é ses entrementes es es desentes en suma se sum se se uma s
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	1,354,762	1,000,000
Other Financing Sources	8900						
Other Outgo	7000						9,000,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	1,354,762	(8,000,000)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	17,077,032	18,431,794
Prior Years Adustments	9020				-81		
Adjusted Beginning Balance	9030	0		0		17,077,032	
Ending Fund Balance, June 30		0	0	0	0	18,431,794	10,431,794

**Annual Financial and Budget Report** 

**Governmental Funds Group** 

40 Capital Projects Funds

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Team 2020-2021	Budget Year: 2021-2022		Capital Projects Funds	Funds			
	Object	FUN	FUND: 41	FUN	FUND 42	FUN	FUND 43
	Code	CAPITAL QUTLAY	PROJECTS FUND	REVENUE BOND CO	CAPITAL QUTLAY PROJECTS FUND REVENUE BOND CONSTRUCTION FUND GENERAL OBLIGATION BOND FUND	GENERAL OBLIGA	NTION BOND FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						e e e e e e e e e e e e e e e e e e e
Local Revenues	8800	2,642,978	1,275,000	495,390	220,000		
The state of the s							

0	0	23,543,138	30,323,138	7,220,537	8,515,537		Ending Fund Balance, June 30
	0		31,390,377		10,903,476	9030	Adjusted Beginning Balance
Charge and a sum of the sum of th	The second secon	er ye e e desimple poste Mantana e e debata de de fasta de de desimbolidado de desimbolidad				9020	Prior Years Adustments
0		30,323,138	31,390,377	8,515,537	10,903,476	9010	Net Beginning Balance, July 1
							Begining Fund Balance:
0	0	(6,780,000)	(1,067,239)	(1,295,000)	(2,387,939)		Net Increase/(Decrease) in Fund Balance
				450,000		7000	Other Outgo
				9,000,000		8900	Other Financing Sources
0	0	(6,780,000)	(1,067,239)	(9,845,000)	(2,387,939)		Excess /(Deficiency) of Revenues over Expenditures
	0	7,000,000	1,562,629	11,120,000	5,030,917		Total Expenditures
		4,000,000	(172)	8,850,000	3,473,245	6000	Capital Outlay
		3,000,000	1,562,801	2,265,000	1,522,260	5000	Other Operating Expenses and Services
				5,000	35,412	4000	Supplies and Materials
						3000	Employee Benefits
						2000	Classified Salaries
						1000	Academic Salaries
							Expenditures
0	0	220,000	495,390	1,275,000	2,642,978		Total Income
		220,000	495,390	1,275,000	2,642,978	8800	Local Revenues
- 中央の主席の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の日本の			1000			8600	State Revenues
						8100	Federal Revenues
					200		REVENUES:

**Annual Financial and Budget Report** 

**Proprietary Funds Group** 

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

990 VICTOR VALLEY

**Enterprise Funds** 

	Object	FUND: 51	51	FUND 52	D 52	FUN	FUND 53
	Code	BOOKSTORE FUND	RE FUND	CAFETERIA FUND	RIA FUND	FARM OPERATIONS	ERATIONS
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,260,231	738,305				201-
Other Financing Sources	8900						
Total Income		2,260,231	738,305	0	0	0	o
Cost of Sales	5890	1,099,167					
Gross Profit or Loss		1,161,064	738,305	0	0	0	0
Expenditures						888	
Academic Salaries	1000						
Classified Salaries	2000	427,273	450,000			190	
Employee Benefits	3000	219,988	209,844		the by the time that the time which make the time to the time.		
Supplies and Materials	4000						~
Other Operating Expenses and Services	5000	81,615	78,461	And the second desired from the first feet of the first feet of the second feet of the se	The state of the s		And the second s
Capital Outlay	6000	00000	manda as managamas	di filodo de de de ferio de la mara de esperantes estante de diference de marene	The state of the s		
Total Expenditures		728,876	738,305	0	0	0	0
Net Profit or Loss		432,188	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		432,188	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	2,017,145	2,449,333	0	0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	2,017,145		0		0	
Ending Fund Balance, June 30		2,449,333	2,449,333	0	0	0	0

**Annual Financial and Budget Report** 

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

	Object	FUND: 59	59	
	Code	OTHER ENTERPRISE FUND	RISE FUND	
Description		Actual	Budget	
REVENUES:		,		
Local Revenues	8800	444,971	324,819	
Other Financing Sources	8900			
Total Income		444,971	324,819	
Cost of Sales	5890			
Gross Profit or Loss		444,971	324,819	
Expenditures			- 14	
Academic Salaries	1000			
Classified Salaries	2000	207,641	215,000	
Employee Benefits	3000	100,995	87,834	
Supplies and Materials	4000	124	a menenda de menenda seri alga jaja disa seri penjangan jaja jajang disejang di genjang di genjang di genjang	
Other Operating Expenses and Services	5000	13,402	21,985	
Capital Outlay	6000			
Total Expenditures		322,162	324,819	
Net Profit or Loss		122,809	0	
Other Outgo	7000			
Net Increase/(Decrease) in Fund Balance		122,809	0	
Begining Fund Balance:				
Net Beginning Balance, July 1	9010	641,333	764,142	
Prior Years Adustments	9020	11.00		
Adjusted Beginning Balance	9030	641,333		
Ending Fund Balance, June 30		764,142	764,142	
	57.5			

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

60 Enterprise Funds Group

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Internal Service Funds

990 VICTOR VALLEY

Ending Fund Balance, June 30 Begining Fund Balance: Other Outgo Net Profit or Loss Net Increase/(Decrease) in Fund Balance Total Expenditures Expenditures Total Income REVENUES: Prior Years Adustments Net Beginning Balance, July 1 Other Financing Sources Adjusted Beginning Balance Capital Outlay Local Revenues Other Operating Expenses and Services Supplies and Materials **Employee Benefits** Classified Salaries Academic Salaries Description Object Code 5000 9030 9020 9010 7000 6000 4000 3000 2000 8900 8800 1000 Actual SELF-INSURANCE FUND (72,501)(72,501)634,585 707,086 707,086 108,327 63,489 44,722 24,000 35,826 11,826 116 Budget (97,000) 537,585 634,585 (97.000)131,000 131,000 34,000 24,000 10,000 OTHER INTERNAL SERVICES FUND Actual 44,771 43,953 43,953 818 818 FUND 69 Budget 45,271 44,771 500 500 500 500

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

990 VICTOR VALLEY

**Fiduciary Funds Group** 

	Object	FUND: 71	.71	FUND 72	D 72	FUND 73	0 73
	Code	ASSOCIATED STUDENTS TRUST FUND	NTS TRUST FUND	REPRESENTATION FEE TRUST	ON FEE TRUST	BODY CENTER FEE TRUST FUND	EE TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	167,549	247,000	45,745		66,551	100,000
Total Income		167,549	247,000	45,745	0	66,551	100,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			and the first transmission of contrasts of the contrast of the contrasts of the contrast of th			
Employee Benefits	3000			a superiji grekellistije telli etkislanskaletek nahazena des Lidas			professional designation of the contract of th
Supplies and Materials	4000	61,859	357,100				
Other Operating Expenses and Services	5000	18,242					generally a special margina, and suggles, a finite
Capital Outlay	6000			and a second sec			
Total Expenditures		80,101	357,100	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		87,448	(110,100)	45,745	0	66,551	100,000
Other Financing Sources	8900				:		
Other Outgo	7000					66,531	100,000
Net Increase/(Decrease) in Fund Balance		87,448	(110,100)	45,745	0	20	0
Begining Fund Balance:			i				
Net Beginning Balance, July 1	9010	333,476	420,924		45,745	0	20
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	333,476		0		0	
Ending Fund Balance, June 30		420,924	310,824	45,745	45,745	20	20

**Annual Financial and Budget Report** 

70 Fiduciary Funds Group -- Part 2

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

**Fiduciary Funds Group** 

990 VICTOR VALLEY

	Object	FUND: 74	74	FUND 75	D 75	FUND 76	D 76
	Code	FINANCIAL AID TRUST FUND	TRUST FUND	SCHOLARSHIP & LOAN TRUST	& LOAN TRUST	INVESTMENT TRUST FUND	TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	18,921,602	18,897,000				
State Revenues	8600	5,189,348	6,100,000	And the state of t			
Local Revenues	8800						and the second state of the second se
Total Income		24,110,950	24,997,000	0	0	0	0
Expenditures							
Academic Salaries	1000	- 22,					0.5
Classified Salaries	2000		Annegem April — April		The second secon	Private in the second water difference consequence points in the second	
Employee Benefits	3000						The state of the s
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess ((Deficiency) of Revenues over Expenditures		24,110,950	24,997,000	0	0	0	0
Other Financing Sources	8900			11,710	21,000	3,015,003	
Other Outgo	7000	24,116,172	24,997,000	9,528	21,000		
Net Increase/(Decrease) in Fund Balance		(5,222)	0	2,182	0	3,015,003	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,356,416	1,351,194	21,238	23,420	19,134,892	22,969,618
Prior Years Adustments	9020					819,723	
Adjusted Beginning Balance	9030	1,356,416		21,238		19,954,615	
Ending Fund Balance, June 30		1,351,194	1,351,194	23,420	23,420	22,969,618	22,969,618

**Annual Financial and Budget Report** 

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

**Fiduciary Funds Group** 

990 VICTOR VALLEY

	Object	FUND: 77	): <b>77</b>	FUND 79	79
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Code	DEFERRED COMPENSATION TRUST FUND	SATION TRUST FUND	OTHER TRUST FUNDS	T FUNDS
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000		(C) the		
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900			47,006	47,000
Other Outgo	7000			32,994	60,915
Net Increase/(Decrease) in Fund Balance		0	0	14,012	(13,915)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	59,860	73,872
Prior Years Adustments	9020			the property of the state of th	A management of the state of th
Adjusted Beginning Balance	9030	0		59,860	
Ending Fund Balance, June 30		0	0	73,872	59,957

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 990

Name: VICTOR VALLEY

215,482	CAPITAL OUTLAY PROJECTS FUND	41	OTHER SPECIAL REVENUE FUND	39
18,743	RESTRICTED SUBFUND	12	CHILD DEVELOPMENT FUND	33
165	UNRESTRICTED SUBFUND	11	STUDENT BODY CENTER FEE TRUST FUND	73
173	UNRESTRICTED SUBFUND	11	REVENUE BOND CONSTRUCTION FUND	42
3,420,276	UNRESTRICTED SUBFUND	11	CAPITAL OUTLAY PROJECTS FUND	41
Transferred	Fund Name	Number Out	Fund Name	Number in
Amount		Fund		Fund

# Receipt and Expenditures of Lottery Proceeds

#### Annual Financial and Budget Report

SUPPLEMENTAL DATA For Actual Year: 2020-2021

Budget Year: 2021-2022

**Lottery Actual Report** 

L10 GENERAL FUND

District ID: 990 Name: VICTOR VALLEY

0		U	0					Ending Balance
2,474,140		750,786	1,723,354	0	1,723,354	0		Total Expenditures
0			0	0	0	0	7000	Total Other Outgo
0		MANAGEMENT OF THE PARTY OF THE	0				7500	Direct Aid to Students
0	などかりませ		0				7000	Other Outgo
38,224		38,224	0	0	0	0		Total Capital Outlay
0			0				6420	Equipment - Replacement
0			0				6410	Equipment - Additional
							6400	Equipment
38,224		38,224	0				6300	Library Books
					3		6000	Capital Outlay
1,998,940		275,586	1,723,354		1,723,354		5000	Other Operating Expenses and Services
436,976		436,976	0	0	0	0		Total Supplies and Materials
0	THE PROPERTY OF		0				4400	Noninstructional Supplies & Mtrls
389,683	では、一大小小品	389,683	0				4300	Instructional Supplies & Materials
0				36			4200	Books, Magazines, & Periodicals
47,293		47,293	0				4100	Software
							4000	Supplies & Materials
0			0	→ Performation → the delication will be with a second condensate of	de challache e e de d		3000	Employee Benefits
0			0				2000	Classified Salaries
0	The second second		0				1000	Academic Salaries
								Expenditures
	(AC 7320)	(AC 0100-4900)	Unrestricted	(AC 6800-7390)	(AC 6000-6700)	(AC 0100-5900)		
	Support Activities	Instructional	Total	Activities	Activities	Activities	Object Code	
				Support	Support	Instructional		
Total	tion 20	Proposition 20			tricted	Unrestricted		
	rials	Materials			k Institutional	Instructional & Institutional		
	tional	Instructional						
	And de la production de company of the state	750,786			1,723,354	THE THE MEMORITHM I. MEMORY & PRINCE TO AMERICAN PRINCES THE MET	8681	State Lottery Proceeds:
						THE RESIDENCE OF THE PARTY OF T	and brown of the country and the country from	Actual Fiscal Year Data
and the second s		0			0		9030	Adjusted Beginning Balance
to the first filter waves about the state of							9020	Adjustments
							9010	Net Beginning Balance, July 1
			8					Lottery Adjustments and Proceeds:
		Vestilities Links to	010110001		10000		cajee: cees	

SUPPLEMENTAL DATA **Annual Financial and Budget Report** 

#### Receipt and Expenditures of Lottery Proceeds **Lottery Budget Report**

Budget Year: 2021-2022 District ID: 990 L10 GENERAL FUND Name: VICTOR VALLEY

		0	0					Ending Balance
1,887,174		498,929	1,388,245	0	1,388,245	0		Total Expenditures
0			0	0	0	0	7000	Total Other Outgo
0			0				7500	Direct Aid to Students
0			0				7000	Other Outgo
0		0	0	0	0	0		Total Capital Outlay
0			0				6420	Equipment - Replacement
0			0				6410	Equipment - Additional
Probability of the state of the			Making a second on the second of the second	the second secon			6400	Equipment
			0				6300	Library Books
							6000	Capital Outlay
1,388,245		854	1,388,245		1,388,245		5000	Other Operating Expenses and Services
498,929		498,929	0	0	0	0	9 Jos	Total Supplies and Materials
0			0				4400	Noninstructional Supplies & Mtrls
498,929		498,929	0				4300	Instructional Supplies & Materials
0			0				4200	Books, Magazines, & Periodicals
0			0				4100	Software
							4000	Supplies & Materials
0			0				3000	Employee Benefits
0			0				2000	Classified Salaries
0			0				1000	Academic Salaries
					pito-ballania Antimotania da desta desta desta desta desta desta desta conference de aproprogram			Expenditures
	(AC 7320)	(AC 0100-4900)	Unrestricted	(AC 6800-7390)	(AC 6000-6700)	(AC 0100-5900)		
	Activities							
		netructional	Total	Activities	Activities	Activities	Object Code	
Total	tion 20	Proposition 20			Unrestricted	Unres		
	ials	Materials			& Institutional	Instructional & Institutional		
	tional	Instructional						
		498,929			1,388,245		8681	State Lottery Proceeds:
								Budget Fiscal Year Data
		0			0	THE COLUMN TWO IS NOT THE PERSON OF THE PERS	9030	Adjusted Beginning Balance
The second secon							9020	Adjustments
							9010	Net Beginning Balance, July 1
						1	28 282	Lottery Adjustments and Proceeds:
		Prop 20	Restricted Prop 20		Unrestricted	Unres	Object Code	Activity Classification
		R VALLEY	Name: VICTOR VALLEY	District ID: 990	п	2022	Budget Year: 2021-2022	For Actual Year: 2020-2021 B

## **Details of Education Protection Account**

#### Annual Financial and Budget Report

For Actual Year: 2020-2021

**EPA Revenue** 

District ID: 990

11,971,413

Name: VICTOR VALLEY

11,971,413	0	0	11,971,413		TOTAL
11,971,413	0	0	11,971,413	0100-5900	Instructional Activities
Total	(Obj 6000)	(ОЫ 4000-5000)	(Obj 1000-3000) (Obj 4000-5000)	Code	Activity Classification
	Outlay	Expenses	Benefits	Activity	
	Capital	Operating	Salaries and		

#### Annual Financial and Budget Report

Pension Costs

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 990

Name: VICTOR VALLEY

0.00%		9,320,412	3,034,945	0,000,407	2020-20
		0 500 140	3 934 045	E COE 467	2025
0.249	22,873	9,520,412	3,834,945	5,685,467	2024-25
0.40%	37,743	9,497,539	3,812,072	5,685,467	2023-24
2.589	237,978	9,459,796	3,774,329	5,685,467	2022-23
-0.30	-28,173	9,221,818	3,657,650	5,564,168	2021-22
N/A	N/A	9,249,991	2,949,132	6,300,859	2020-21
Rate	Amount	Total	Amount	Amount	Fiscal Year
	Increase	gan mg Ap gap	PERS	STRS	

Does the district have a plan to fund these expenses through 2025-267

Yes

Explain Yes or No

The District has established a PARS trust to help offset the cost of STRS & PERS increases if necessary.