California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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 Date

Contact: Marie Vidana-

(760) 245-4271

Ext: 2286

Director of Fiscal Services

Marie.Vidana-Barda@vvc.edu

on or before October 10th. shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office In accordance with the California Code of Regulations, title 5, section 58305(d): Each district

Please submit the report electronically to: fiscalstandards@cccco.edu

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2021-2022 Budget Year: 2022-2023 District ID: 990		Name: VICTOR VALLEY		
Activity (ECSA)	ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A	62 A	ECS 84362 B	Excluded	201
Object Instructional Salary Cost	Salary Cost	Total CEE	Activities	
Academic Salaries Code AC 0100-5900 & AC 6110	& AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
1100	10,000,080	10,000,080		10,000,080
1300	11,448,420	11,485,880		11,485,880
Total Instructional Salaries	21,448,500	21,485,960	0	21,485,960
Non-Instructional Salaries				
1200		3,679,227	919,021	4,598,248
1400		826,865		826,865
Total Non-Instructional Salaries	0	4,506,092	919,021	5,425,113
Total Academic Salaries	21,448,500	25,992,052	919,021	26,911,073
Classified Salaries				
Non-Instructional Salaries				
2100		8,107,988	1,406,968	9,514,956
2300		462,677	63,250	525,927
Total Non-Instructional Salaries	0	8,570,665	1,470,218	10,040,883
		•		
2200	1,326,711	1,537,337		1,537,337
2400	167,020	184,712		184,712
Total Instructional Aides	1,493,731	1,722,049	0	1,722,049
Total Classified Salaries	1,493,731	10,292,714	1,470,218	11,762,932
				10 100 037
3000	7,111,302	17,320,583	1,780,244	19,100,00
Supplies and Materials 4000		674,523	9,677	684,200
Other Operating Expenses 5000	47,754	7,098,181	818,870	7,917,051
Equipment Replacement 6420				0
for to Exclusions	30,101,287	61,378,053	5,006,030	00,304,003
Total Expenditures Prior to Exclusions		30,101,287	30,101,287 61,378,053	

Annual Financial and Budget Report

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

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2021-2022 Bu

Budget Year: 2022-2023

District ID: 990

873,876		873,876		5000	Other Operating Expenses and Services
0	0	0	0		Total Supplies and Materials
0				4400	Noninstructional, Supplies & Materials
0				4300	Instructional Supplies & Materials
0				4200	Books, Magazines, & Periodicals
0				4100	Software
				4000	Supplies and Materials
0				3000	Employee Benefits
0				2000	Classified Salaries
0				1000	Academic Salaries
			-deadly-id-id-id-id-id-id-id-id-id-id-id-id-id-		Lottery Expenditures
475,101	48,279	426,822		5060	Rents and Leases
				Object Code	Objects to Exclude
1,117,038		1,117,038		6740	Noninstructional Staff-Retirees' Benefits and Retirement Incentives
43,805		43,805		6491	Student Transportation
				6441	Student Health Services Above Amount Collected
479,657		479,657	479,657	5900	Instructional Staff-Retirees' Benefits and Retirement Incentives
			i	TOP Code	Activities to Exclude
Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110		Exclusions
	Activities	Total CEE	Instructional Salary Cost		
	Excluded	ECS 84362 B	ECS 84362 A	L	
	Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2021-2022

Budget Year: 2022-2023

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

District ID: 990

67,126,034	5,025,803	62,100,231	30,166,990		Total Unrestricted General Fund Expenditures
0	0	0		6420	Equipment Replacement (Back out)
741,951	19,773	722,178	65,703	6000	Capital Expenditures
66,384,083	5,006,030	61,378,053	30,101,287		Total Expenditures Prior to Exclusions
					Reconciliation to Unrestricted General Fund Expenditures
					Instructors
63,394,606	4,957,751	58,436,855	29,621,630		Amount Required to be Expended for Salaries of Classroom
					preceeding Fiscal Year
					Nonexempted (Remaining) Deficiency from second
		29,218,428	THE WAR SHARE		50% of Current Expense of Education
		100.00%	50.69%		Percent of CEE (Instructional Salary Cost / Total CEE)
63,394,606	4,957,751	58,436,855	29,621,630		Total for ECS 84362, 50% Law
2,989,477	48,279	2,941,198	479,657		Total Exclusions
0				7000	Other Outgo
0	0	0	0		Total Capital Outlay
0	0	0	0		Total Equipment
0				6420	Equipment - Replacement
0				6410	Equipment - Additional
				6400	Equipment
0				6300	Library Books
i i				6000	Capital 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

(Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 990

32,602,688	22,336,977	10,265,711		TOTAL LIABILITIES
18,926,134	18,852,036	74,098	9570	Deferred Revenues
O			9560	Current Portion of Long-Term Debt
0			9550	Temporary Loans
460,353	460,218	135	9540	Due to Other Funds
0			9530	Compensated Absences Payable Current
456,767	1,175,984	(719,217)	9520	Accrued Salaries and Wages Payable
12,759,434	1,848,739	10,910,695	9510	Accounts Payable
			9500	Current Liabilities and Deferred Revenue
				LIABILITIES
55,057,685	22,955,679	32,102,006		TOTAL ASSETS
299		299	9220	Prepaid Items
0			9210	Inventories and Stores
			9200	Inventories, Stores, and Prepaid Items
138,966	129,871	9,095	9140	Due from Other Funds
4,349,325	2,278,262	2,071,063	9130	Accounts Receivable
0			9120	Investments (at cost)
320,000		320,000	9114	Revolving Cash Accounts
0			9113	Cash With Fiscal Agents
50,249,095	20,547,546	29,701,549	9112	In County Treasury
0			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	<u></u>		
	-			

S Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined (Total Unrestricted and Restricted)

For Year Ended June 30, 2022

District ID: 990

		<u>.</u>	5	4
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	Ş	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			O
Reserve for Encumbrances Credit	9713			O Company of the Comp
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			
Assigned/Committed	9754	_		0
Unassigned	9790	21,836,295		21,836,295
Total Fund Balance		21,836,295	0	21,836,295
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753		618,702	618,702
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	618,702	618,702
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		21,836,295	618,702	22,454,997
TOTAL LIABILITIES AND FUND EQUITY		32,102,006	22,955,679	55,057,685

Annual Financial and Budget Report

Governmental Funds Group

20 Debt Service Funds:

1 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

For Year Ended June 30, 2022

COMBINED BALANCE SHEET

District ID: 990 Name: VICTOR VALLEY

0	0	0		TOTAL LIABILITIES
			9570	Deferred Revenues
			9560	Current Portion of Long-Term Debt
altre-matter til var de kanne i til skalative til – de palatina kalative kalative til og de statistiske – til skalative til og de statistiske – til skalative til og de statistiske i til og statistiske for til og statistiske i til og statistiske for til			9550	Temporary Loans
			9540	Due to Other Funds
			9530	Compensated Absences Payable Current
			9520	Accrued Salaries and Wages Payable
of mandatabase finds and was the first of the order of washing the delated with the first of the	- departmentende ekstelle fraktiverend Belantlinde de destille Feunt einer - de skille de folktilde fra - de s		9510	Accounts Payable
alth-analogic fedalation			9500	Current Liabilities and Deferred Revenue
				ПАВІПЛЕ
0	0	10,086,984		TOTAL ASSETS
			9140	Due from Other Funds
			9130	Accounts Receivable
			9120	Investments (at cost)
			9113	Cash With Fiscal Agents
		10,086,984	9112	In County Treasury
	Additionary educated against the design of t		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	c A	
	Revenue Bond	Bond Interest		
62	22	21		

Governmental Funds Group

Annual Financial and Budget Report

Bond Interest and Redemption Fund

Debt Service Funds:

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Revenue Bond Interest and Redemption Fund

Other Debt Service Fund

District ID: 990

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	10,086,984		
Assigned Fund Balance	9754			
Total Designated Fund Balance	_	10,086,984	0	
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		10,086,984	0	
TOTAL LIABILITIES AND FUND EQUITY		10,086,984	0	

Governmental Funds Group

Annual Financial and Budget Report 32 **Bookstore Fund** 30 Special Revenue Funds: Farm Operation Fund

33 Child Development Fund Cafeteria Fund 35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

39 Other Special Revenue Fund

District ID: 990 Name: VICTOR VALLEY

		31	32	33	3.4	35	39
	C _A			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS	1						
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112	100 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 - 0 -		772,091	And the second s	may manuful of a field of the manuful control of the same of the s	1,527
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114	Mary III		The state of the s		and the state of t	
Investments (at cost)	9120		Apply and the second se				19,886,319
Accounts Receivable	9130			1,607			3
Due from Other Funds	9140			The Public Control of			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210	000000					
Prepaid Items	9220		grap graphs and the safe size of the saf		THE PROPERTY OF THE PROPERTY O		
TOTAL ASSETS		0	0	773,698	0	0	19,887,849
LIABILITIES							
Current Liabilities and Deferred Revenue	9500	the state of the s			91-0-111 (0.00 (0.		
Accounts Payable	9510			22,711			
Accrued Salaries and Wages Payable	9520			579	William and statement of the statement o		
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			The agency of the control of the con			9,279,271
Temporary Loans	9550		and the state of t				
Current Portion of Long-Term Debt	9560					and the state of t	13 mm - 10 10 fe re si
Deferred Revenues	9570		400000	4,387			
TOTAL LIABILITIES		0	0	27,677	0	0	9.279.271

Governmental Funds Group

Annual Financial and Budget Report

Special Revenue Funds:

COMBINED BALANCE SHEET

Bookstore Fund Cafeteria Fund

Farm Operation Fund

32

Revenue Bond Project Fund

33 Child Development Fund

35 39

Other Special Revenue Fund

For Year Ended June 30, 2022 District ID: 990 Name: VICTOR VALLEY

19 887 849	_	_	773 600		,	1	
			740,021		0		TOTAL FUND EQUITY
10 608 578	2		746 001				
0	0	0	746,021	0	0	9790	Uncommitted Fund Balance
876,808,01		0	0	0	0		Total Designated Fund Balance
		- Company and the company of the com	0	0	0	9754	Assigned Fund Balance
5			0	0	0	9753	Committed Fund Balance
10,608,578	0		0	0	0	9752	Restricted Fund Balance
0	0	0	0	0	0	9751	Nonspendable Fund Balance
						9750	Fund Balance (GASB 54)
c	c	0	0	0	0		Total Fund Balance
	0	0	0	0	0	9790	Unassigned
0	0	0	0	0	0	9754	Assigned/Committed
0	O	0	0	0	0	9715	Reserve for Debt Services
0	0	0	0	0	0	9714	Reserve for Encumbrances Debit
0	0	0	0	0	o	9713	Reserve for Encumbrances Credit
C	0	0	0	0	0	9712	Amounts Restricted by Law for Specific Purposes
	0	0	0	0	0	9711	NonCash Assets
	0	0	0	0	0	9710	Fund Balance Reserved
							FUND BALANCE (NON-GASB 54)
Revenue Fund	Project Fund	Fund	Fund	Cafeteria Fund	Bookstore Fund	(Object)	Description
Other Special	Revenue Bond	Farm Operation	Child Development			CA	
39	35	2	33	32	31		

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

41 Capital Outlay Projects Fund 42 Revenue Bond Construction Fund

District ID: 990

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:	And the Continuent of the Continuent	-dere i de de alli -likkensiliki ad-likekskelasid maarak aakerakid-likkenseaanseniaare		de Andie de Malle de de entre de version et antidat de de la section a descriptor
Awaiting Deposit and in Banks	9111	refinis projecte de empresan de si de de estado estado estado estado estado de el constituir de sincolar de son desindende encretar de estado estado de estado estado de estado de estado encretar de encretar de estado encretar de estado encretar de estado encretar de encretar		
In County Treasury	9112	1,366,468	29,898,943	
Cash With Fiscal Agents	9113		amprincipal is generally an analysis of the constraints.	
Revolving Cash Accounts	9114		Appendis Application (Application of the section of	
Investments (at cost)	9120			
Accounts Receivable	9130	17,620	64,092	The public of th
Due from Other Funds	9140	9,552,999		April polytophy in a state and described in the state.
Inventories, Stores, and Prepaid Items	9200			The second of th
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		10,937,087	29,963,035	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,846,405	41,773	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540		438	William Public State Control of the
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			i de la militar professionale de la messa della messa de la messa de la messa della messa
TOTAL LIABILITIES		1,846,405	42,211	0

Annual Financial and Budget Report

Governmental Funds Group

COMBINED BALANCE SHEET

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

For Year Ended June 30, 2022	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		And management of the special policy of the states and measurement of the special policy	
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712		e management de la proprieta del la proprieta	
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714	remand intensity by by the first of the grade of the contract of the first of the first of the contract of the first of the first of the contract of the contr		
Reserve for Debt Services	9715			
Assigned/Committed	9754	and a second forming the sign of the second	29,920,824	
Unassigned	9790			
Total Fund Balance		0	29,920,824	
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	The property of the same and th		
Committed Fund Balance	9753	9,090,682	 Operation of the second second	
Assigned Fund Balance	9754	The state of the s		
Total Designated Fund Balance		9,090,682	0	
Uncommitted Fund Balance	9790	WHATTER THE PROPERTY OF THE PR		The state of the s
TOTAL FUND EQUITY		9,090,682		
TOTAL LIABILITIES AND FUND EQUITY		10,937,087	29,963,035	

Proprietary Funds Group

Annual Financial and Budget Report 50 Enterprise Funds:

COMBINED BALANCE SHEET For Year Ended June 30, 2022

Bookstore Fund

Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

District ID: 990

953,832	0	0	2,597,958		TOTAL ASSETS
0	0	0	0		Total Fixed Assets
				9360	Work in Progress
	And the state of t			9351	Accumulated Depreciation Equipment
				9350	Equipment
	THE PORT OF THE PO			9340	Library Books
				9331	Accumulated Depreciation Buildings
				9330	Buildings
				9321	Accumulated Depreciation Site Improvements
	eman per sille del del del del del del del del del			9320	Site Improvements
				9310	Sites
- p. repp pp. Albah		The state of the s		9300	Fixed Assets
	engle har eta eta era	egermanyay programma a sama a sam		9220	Prepaid Items
			983,099	9210	Inventories and Stores
	and the state of t			9200	Inventories, Stores, and Prepaid Items
			en e	9140	Due from Other Funds
52,794			619,950	9130	Accounts Receivable
860,205	Property - And Political or develop a second		800,969	9120	Investments (at cost)
1,000	an annique tite, de annique tite, et plante de la la companya de l	Appendix property and the second seco		9114	Revolving Cash Accounts
			3,750	9113	Cash With Fiscal Agents
				9112	In County Treasury
39,833			190,190	9111	Awaiting Deposit and in Banks
			Amegistering of the State State of the State Sta		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

51 Bookstore Fund

Enterprise Funds:

52 Cafeteria Fund

59 Other Enterprise Fund Farm Operations Fund

For Year Ended June 30, 2022

COMBINED BALANCE SHEET

District ID: 990 Name: VICTOR VALLEY

183,809	0	0	50,132	968	TOTAL LIABILITIES
2	0	0	0		Total Long-Term Liabilities
the second and the second seco				9670	Other Long-Term Liabilities
				9660	Post-Employment Benefits Long Term
				9650	Compensated Absences Long Term
				9640	Lease Purchase of Capital Lease
				9630	Certificates of Participation
				9620	Revenue Bonds Payable
CACHELLINE CONTRACTOR				9610	Bonds Payable
				9600	Long-Term Liabilities
183,809	0	0	50,132		Total Current Liabilities and Deferred Revenue
		The state of the s	14,778	9570	Deferred Revenues
				9560	Current Portion of Long-Term Debt
			33,535	9550	Temporary Loans
				9540	Due to Other Funds
				9530	Compensated Absences Payable Current
			(143,620)	9520	Accrued Salaries and Wages Payable
183,809			145,439	9510	Accounts Payable
				9500	Current Liabilities and Deferred Revenue
			The state of the s		LIABILITIES
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 50 Enterprise Funds:

COMBINED BALANCE SHEET

52 Cafeteria Fund **Bookstore Fund**

59 Other Enterprise Fund 53 Farm Operations Fund

For Year Ended June 30, 2022

District ID: 990 Name: VICTOR VALLEY

903,832	-	_	2,397,300		CIAC LABITIES AND FOND ENGIT
770,023			020,1#6,2		CONTRACTOR ERGOLIT
770 077		D	2 EA7 226		TOTAL ELIND EQUITY
				9890	Investment in General Fixed Assets
				9850	Retained Earnings
				9810	Contributed Capital
				9800	Other Equity
				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)
770,023	0	0	2,547,826		Total Reserved Fund Balance
770,023	The state of the s		2,547,826	9790	Unassigned
Anna construction of the state				9754	Assigned/Committed
egermely, me stepper manuse, perspective and perspective of the filler or of the last or of	ADD			9715	Reserve for Debt Services
				9714	Reserve for Encumbrances Debit
				9713	Reserve for Encumbrances Credit
Adam Mills of Mall Adam or China Francesco				9712	Amounts Restricted by Law for Specific Purposes
				9711	NonCash Assets
				9710	Fund Balance Reserved
					FUND EQUITY
Fund	Fund	Fund	Fund	(Object)	Description
Enterprise	Operations	Cafeteria	Bookstore	CA	
Other	Farm			•	
59	53	52	51		

Annual Financial and Budget Report

Proprietary Funds Group

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

60 Internal Service Funds:

61 Self-Insurance Fund 69 Other Internal Service Fund

District ID: 990

		-	22
	}	<u> </u>	64
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	653,987	45,693
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	20,000	
Investments (at cost)	9120	To Continue to the Continue to	
Accounts Receivable	9130	1,235	97
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321	A garding formal programming the designation of the company of the	
Buildings	9330	Andrew Communication to the co	
Accumulated Depreciation Buildings	9331	The special side of the sp	
Library Books	9340	The state of the s	
Equipment	9350	Appropriately of the control of the	in water of the first detailed in management and the management and design of the first of the f
Accumulated Depreciation Equipment	9351		
Work in Progress	9360	reduced to the contract of the	to several from the contract of physical systems. Assets:
Total Fixed Assets		0	0
TOTAL ASSETS		675,222	45,790

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 990

Name: VICTOR VALLEY

Other Internal Service Fund Self-Insurance Fund

		61	69
	ς Σ		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		- Angelen de seen de de propriée de la company de la compa
Accounts Payable	9510	18,405	
Accrued Salaries and Wages Payable	9520		men selepal
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	-der jamah dalam da disebat da dalam da	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	A PORTA PROSTERIORE DE TEXA A PRESE DE UN MENSOR DE PROPERTO EN PRESENTA EN PRESENTA PORTA PORTA DE PORTA DE S	- Heli governor establishe de establishe de establishe de establishe de establishe de establishe de establishe
Deferred Revenues	9570	Agunda (Agunda Agunda Agund	- And - All Confession of the
Total Current Liabilities and Deferred Revenue		18,405	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		Angung ang ang ang Angung Angu
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	
TOTAL LIABILITIES	968	18,405	0

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

Other Internal Service Fund

For Year Ended June 30, 2022

COMBINED BALANCE SHEET

District ID: 990

		61	69
	Ç		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	656,817	
Unassigned	9790		
Total Reserved Fund Balance		656,817	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		45,790
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	45,790
Uncommitted(Unrestricted) Fund Balance	9790		menuma danda predadan-projekto-brokansan manakan kanatan menyaman terpigerleyapakan kadadam kada.
Other Equity	9800	■ mans se i (((((((((((((((((((((((((((((((((A common or common or company of company of the property of the common common of the common common of the common common of the common common common of the common c
Contributed Capital	9810	 Internal conductors weighting in the conductor of the conduct	
Retained Earnings	9850	Application, at the control common action were proportionally spaced and commissioned after the company of the control	AND ADDRESS OF THE STATE OF THE
Investment in General Fixed Assets	9890	Printed the second seco	
TOTAL FUND EQUITY		656,817	45,790
TOTAL LIABILITIES AND FUND EQUITY		675,222	45,790

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 990

80,000	0	13,356,807	21,238	284,616	1,583	0	451,836		TOTAL ASSETS
0	0	0	0	0	0	0	0		Total Fixed Assets
- Pergill reprint he dig sub-spilled by the recommende sub-shifted his described assuments to the second	1							9360	Work in Progress
								9351	Accumulated Depreciation Equipment
	The state of the s							9350	Equipment
								9340	Library Books
								9331	Accumulated Depreciation Buildings
								9330	Buildings
								9321	Accumulated Depreciation Site Improvements
								9320	Site Improvements
								9310	Sites
								9300	Fixed Assets
								9220	Prepaid Items
		-						9210	Inventories and Stores
								9200	Inventories, Stores, and Prepaid Items
	with the first contract of the state of the							9150	Student Loans Receivable
								9140	Due from Other Funds
5,402	And the second s				253		366	9130	Accounts Receivable
		13,356,807					399,865	9120	Investments (at cost)
								9114	Revolving Cash Accounts
74,598		No. of the latest and	21,238				500	9113	Cash With Fiscal Agents
The state of the s					1,330			9112	In County Treasury
				284,616			51,105	9111	Awaiting Deposit and in Banks
the state of the s									Cash:
								9100	Cash, Investments, and Receivables
									ASSETS
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 Ald	Center Fee	Representation	Students	Ç.	
	Deferred		Scholarship	Student	Student Body	Student	Associated		
79	77	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, 2022

District ID: 990

	0	0	291,127	1,563	0	38,525	968	TOTAL LIABILITIES
	0	0	0	0	0	0		Total Long-Term Liabilities
							9670	Other Long-Term Liabilities
		And the second of the second o	when a market man wave were well and the fight with the fight.	the state of the s			9660	Post-Employment Benefits Long Term
				endere deglin despeta in transport of the second momentum			9650	Compensated Absences Long Term
	The state of the s			manuscus malayar (1) ch.,			9640	Lease Purchase of Capital Lease
							9630	Certificates of Participation
				The second section of the sec			9620	Revenue Bonds Payable
							9610	Bonds Payable
						 manufacture was a state of the Artificial State of the Artificial	9600	Long-Term Liabilities
	0	0	291,127	1,563	0	38,525		Total Current Liabilities and Deferred Revenue
							9570	Deferred Revenues
				- and the control of			9560	Current Portion of Long-Term Debt
		manuscus variations or more of a child of the last of the child of the					9550	Temporary Loans
				1,563			9540	Due to Other Funds
							9530	Compensated Absences Payable Current
							9520	Accrued Salaries and Wages Payable
			291,127			38,525	9510	Accounts Payable
		the control of the co	the state of the s				9500	Current Liabilities and Deferred Revenue
								LIABILITIES
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	Ç	
Deferred		Scholarship	Student	Student Body	Student	Associated		
	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, 2022

District ID: 990

TOTAL LIABILITIES AND FUND EQUITY	TOTAL FUND EQUITY	Investment in General Fixed Assets 9890	Retained Earnings 9850	Contributed Capital 9810	Other Equity 9800	Uncommitted(Unrestricted) Fund Balance 9790	Total Designated Fund Balance	Assigned Fund Balance 9754	Committed Fund Balance 9753	Restricted Fund Balance 9752	Nonspendable Fund Balance 9751	Fund Balance (GASB 54) 9750	Total Reserved Fund Balance	Unassigned 9790	Assigned/Committed 9754	Reserve for Debt Services 9715	Reserve for Encumbrances Debit 9714	Reserve for Encumbrances Credit 9713	Amounts Restricted by Law for Specific Purposes 9712	NonCash Assets 9711	Fund Balance Reserved 9710	FUND EQUITY	Description (Object)	CA	_
451,836	413,311												413,311		413,311								t) Trust Fund	Students	4 4 1 1 1 1 1 1 1 1
36 0	0						0						111 0										d Fee Trust Fund	Representation	
1,583	20						0						20		20								Trust Fund	Center Fee	
284,616	(6,511)												(6,511)	(6,511)									Trust Fund	Financial Aid	
5 21,238	21,238						0) 21,238)	21,238								Trust Fund	and Loan	de la contraction de
13,356,807	13,356,807						13,356,807		13,356,807				0				million surprise described and an extension of the facility of						Trust Fund	Investment	
0	0						0										President and Company of the Company		Annual Control of the				Trust Fund	Compensation	
80,000	0 74,598						0						0 74,598		74,598				The state of the s		The second secon		Trust Fund	Other	

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2021-2022

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		335,347	335,347
Workforce Investment Act	8130		emeralments of the second self-self-self-self-self-self-self-self-	0
Temporary Assistance for Needy Families (TANF)	8140	And the property of the second	107,341	107,341
Student Financial Aid	8150		44,891	44,891
Veterans Education	8160	we wish the first published and design of the color.	750	750
Vocational and Technical Education Act (VATEA)	8170		914,101	914,101
Other Federal Revenues	8190		8,879,505	8,879,505
Total Federal Revnues	8100	0	10,281,935	10,281,935
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	30,888,696		30,888,696
Other General Apportionment	8613	169,705		169,705
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,648,298	1,648,298
Disabled Students Programs and Services(DSPS)	8623		599,253	599,253
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		545,265	545,265
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		6,836,403	6,836,403

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2021-2022

District ID: 990

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	20,547,206		20,547,206
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651			0
Other Reimburseable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	109,316		109,316
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	873,876	304,878	1,178,754
State Mandated Costs	8685	267,808		267,808
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	2,376,656	7,108,672	9,485,328
Total State Revenues	8600	55,233,263	17,042,769	72,276,032

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year 2021-2022

District ID: 990

529,811 529,811 0 529,811 0 75,350 (94,166) 628,041 94,946 94,946 333,281 2,113,767 22,462,785		20,349,018	8800	Total Local Revenues
		211,606		
		707 440	8890	Other Local Revenues
			8885	Other Student Fees and Charges
			8881	Parking Services and Public Transportation
		(94,166)	8880	Nonresident Tuition
		75,350	8879	Student Records
529,81			8878	Insurance
0 (And a sense to the sense of the		8877	Instructional Materials Fees and Sales of Materials
			8876	Health Services
_			8875	Field Trips and Use of Nondistrict Facilities
. 0			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
2,366,702		2,366,702	8874	Enrollment
0			8873	Dormitory
61,054			8872	Community Services Classes
			8870	Student Fees and Charges
311,832 972,530		660,698	8860	Interest and Investment Income
887 151,769		150,882	8850	Rentals and Leases
0			8840	Sales and Commissions
0			8832	Other Contranct Services
153,915			8831	Contract Instructional Services
_	iy .		8830	Contract Services
0			8820	Contributions, Gifts, Grants, and Endowments
0			8819.1	Redevelopment Agency Funds - Asset Liquidation
4,313,305		4,313,305	8819	Redevelopment Agency Funds - Residual
208,066		208,066	8818	Redevelopment Agency Funds - Pass Through
(3,838,274)		(3,838,274)	8817	Education Revenues Augmentation Fund (ERAF)
194,261		194,261	8816	Prior Years Taxes
652,344		652,344	8813	Tax Allocation, Unsecured Roll
523,207		523,207	8812	Tax Allocation, Supplemental Roll
14,631,531		14,631,531	8811	Tax Allocation, Secured Roll
			8810	Property Taxes
			8800	Local Revenues
ctual General Fund Actual	Restricted Actual	Unrestricted Actual	Code	Description
	Fund S12	Fund S11	Object	

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2021-2022

District ID: 990

100,000,000	01,000,012	, orthopto		
106 968 953	CZ9 986 1E	75 582 281		Total Revenues and Other Financing Sources
1,948,201	1,948,201	0	8900	Total Other Financing Sources
1,948,201	1,948,201		898#	Incoming Transfers — (8970/8981/8982/8983)
0			8940	Proceeds of Lang-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		

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year 2021-2022

Budget Year: 2022-2023

District ID: 990

Controlled to the CALLEGER							
		Salaries and Benefits	Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	390,355	111,708	50,912	18,524		571,499
Architecture and Environmental Design	0200	All regions and the second sec	- 2014-AA-91-10 A-101-101-101-101-101-101-101-101-101-10				0
Environmental Sciences and Technologies	0300			Agraducida di digitar attendiganti ili inno manori di senti di sen			0
Biological Sciences	0400	2,319,737	97,802	86,786	54,218		2,558,543
Business and Management	0500	1,203,207	132,443	113,240	99,823		1,548,713
Communications	0600						0
Computer and Information Science	0700	736,350	19,829	1,895	1,861		759,935
Education	0800	1,835,125	36,789	256,324	14,784		2,143,022
Engineering and Related Industrial Technology	0900	3,039,853	339,097	542,174	738,831		4,659,955
Fine and Applied Arts	1000	2,273,191	60,078	47,254	60,935		2,441,458
Foreign language	1100	213,104	16,744				229,849
Health	1200	4,466,977	361,653	579,543	347,961		5,756,134
Consumer Education And Home Economics	1300	983,442	38,871	108,016	119,977		1,250,306
Law .	1400						0
Humanities(Letters)	1500	3,529,826	128,555	307	22,362		3,681,050
Library Science	1600						0
Mathematics	1700	2,323,240	43,212	2,990			2,369,442
Military Studies	1800						0
Physical Sciences	1900	1,324,359	109,754	17,582	<u> </u>		1,451,695
Psychology	2000	705,917	43,210	335	333		749,462
Public Affairs and Services	2100	1,199,887	187,756	503,075	87,739		1,978,457
Social Sciences	2200	2,353,538	142,126	29,901			2,525,565
Commercial Services	3000			13,201	155,566		168,767
Interdisciplinary Studies	4900	1,199,097	153,212	2,486	52,222		1,407,017
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	2,363,541	1,119,807				3,483,348
Sub-Total Instructional Activites		32,460,746	3,142,646	2,356,022	1,774,803		39,734,217
Total Expenditures for GF Activities*		33,149,254	35,065,663	25,977,238	3,799,096		97,991,251
*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.	grand tota	of Instructional and Nor	n-Instructional activities	Ş.			

SUPPLEMENTAL DATA **Annual Financial and Budget Report**

S10 General Fund - Combined

Expend by Non-Instructional Activity

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 990

5,534,460	0	65,953	684,569	4,623,401	160,537		Total Student Couseling and Guidance
0						6390	Other Student Counseling and Guidance
47,763	Marging Annual Section of Sections or second sections of the section and detection			47,763		6340	Career Guidance
77,335				77,335		6330	Transfer Programs
3,209,895		62,499	661,887	2,324,972	160,537	6320	Matriculation and Student Assessment
2,199,467		3,454	22,682	2,173,331		6310	Counseling and Guidance
						6300	Student Counseling and Guidance
1,427,558		94,521	387,098	945,939		6200	Admissions and Records
1,176,106	0	66,182	162,226	946,587	1,111		Total Instructional Support Services
77,702			834	76,868		6190	Other Instructional Support Services
0						6150	Academic Information Systems and Technology
						6140	Museums and Gallaries
0						6130	Media
1,088,150		66,182	151,138	869,719	1,111	6120	Library
10,254			10,254			6110	Learning Center
						6100	Instructional Support Services
5,055,259	0	112,043	487,247	4,455,965	4	1	Total Instructional Admin. & Governance
2,662,268		112,043	381,612	2,168,609	4	6090	Other Instructional Administration & Governance
388,242			2,785	385,457		6030	Academic / Faculty Senate
752,940	Et mai die beken bei de under under entscheid die des de de unscheid – die verzet.	A POPULATION OF THE PARTY OF THE STATE OF TH	7,106	745,834		6020	Course and Curriculum Development
1,251,809	The second secon		95,744	1,156,065		6010	Academic Administration
						6000	Instructional Administration and Governance
	(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

SUPPLEMENTAL DATA

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year, 2021-2022

Budget Year: 2022-2023

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)	
Other Student Services	64 00						
Cal Work Opportunity and Responsibility to Kids *	6410		440,625	100,176	4,464		545,265
Disabled Student Programs and Services (DSPS)	6420	94,176	778,424	32,036	306		904,942
Extended Opportunity Programs and Services (EOPS)	6430	272,618	1,090,708	633,083			1,996,409
Health Services	6440		And the content of th				0
Student Personnel Administration	6450	e e e e e e e e e e e e e e e e e e e	889,726	143,411	2,060		1,035,197
Financial Aid Administration	6460		1,605,022	2,987,573		The second distribution of the second distributi	4,592,595
Job Placement Services	6470	475	509,888	2,180,964	14,726		2,706,053
Veterans Services	6480		107,122	134,012			241,134
Miscellaneous Student Services	6490		173,534	426,993	2,044		602,571
Total Other Student Services	ļ	367,269	5,595,049	6,638,248	23,600	0	12,624,166
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		978,182	245,901	661,043	We specially a second	1,885,126
Custodial Services	6530		1,282,657	84,475			1,367,132
Grounds Maintenance and Repairs	6550		357,145	31,902			389,047
Utilities	6570		many manufacture of plants and the second se	2,166,715			2,166,715
Other Operations and Maintenance of Plant	6590	we (SOA) the death of the depth	and the second s	90,710			90,710
Total Operation and Maintenance of Plant	6500	0	2,617,984	2,619,703	661,043	0	5,898,730
Planning, Policymaking and Coordinations	6600	(7)	2,131,773	1,047,365			3,179,131
 California Work Opportunity and Responsibility to Kids (CalWORKs). 	(CalWO	RKs).					

Annual Financial and Budget Report

Expend by Non-Instructional Activity

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year 2021-2022 Budget Year: 2022-2023 District ID: 990 Name: VICTOR VALLEY

175,015	0	15,269	11,236	148,510	c	6800	Total Community Services
0						6890	Other Community Services & Economic Development
0						6840	Economic Development
175,015		15,269	11,236	148,510		6830	Community Use of Facilities
0						6820	Community Service Classes
0						6810	Community Recreation
						6800	Community Services & Economic Development
21,363,868	0	885,455	11,151,877	9,326,536	0	6700	Total General Institutional Support Services
0						6790	Other General Institutional Support Services
4,218,903		(30,449)	2,249,941	1,999,411		6780	Management Information Systems
2,274,247		603,093	660,057	1,011,097		6770	Logistical Services
66,611		8,064	46,144	12,403		6760	Staff Diversity
3,752			3,752			6750	Staff Development
831,692				831,692		6740	Noninstruct Staff Retirees' Benefits & Retirement *
2,719,381		2,662	652,653	2,064,066		6730	Human Resourses Management
10,534,153	enn-componente per de participat de participa de participa de la composiçõe de la composiçõ	267,679	7,520,114	2,746,360		6720	Fiscal Operations
715,129		34,406	19,216	661,507		6710	Community Relations
						6700	General Institutional Support Services
	(7000)	(6000)	(4000 - 5000)	Instructional	Instructional	Code	Activity Classification
	Outgo	Outlay	Expenses	Non		Activity	
Total	Other	Capital	Operating	nd Benefits	Salaries and Benefits		

Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Expend by Non-Instructional Activity

Annual Financial and Budget Report

SUPPLEMENTAL DATA

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year 2021-2022

Budget Year: 2022-2023

District ID: 990

734,867	0	93,504	225,389	256,380	159,594	7000	Total Auxiliary Operations
0					Allian Artificials (Artificials (Artificial)	7090	Other Auxiliary Operations
734,867		93,504	225,389	256,380	159,594	7010	Contract Education
						7000	Auxiliary Operations
1,087,874	0	6,723	206,258	874,893	0	6900	Total Ancillary Services
46,250			46,250	main in shifter which the form		6990	Other Ancillary Services
0						6970	Student Housing
410,061		4,504	95,899	309,658		6960	Student and Co-Curricular Activities
631,265		2,219	63,811	565,235		6950	Parking
0		All of the second of the secon		May within the best of the segment o		6940	Food Services
0						6930	Farm Operations
298			298			6920	Child Development Centers
0						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		
					21.00.00.00	025-2020	101 Margar 1 car 2021-2022

Expend by Non-Instructional Activity

Annual Financial and Budget Report

\$10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

District ID: 990

For Actual Year, 2021-2022 Budget Year: 2022-2023 Name: VICTOR VALLEY

	Salaries ar	nd Benefits	Operating	Capital	Other	Total
Activity		Non	Expenses	Outlay	Outgo	
Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
7100						0
7200						
7210	The state of the s		A second			The second of th
7220						0
7290				and the state of t		0
7200	0	0	0	0	0	0
7300	S					
7310						0
7320				the State of the section of the beauty State of the State of State	The second secon	0
7390			THE STATE OF THE S		19 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)	0
7300	0	0	0	0	0	0
	688,508	31,923,017	23,621,216	2,024,293		58,257,034
	33,149,254	35,065,663	25,977,238	3,799,096		97,991,251
	Activity Code 7100 7200 7210 7220 7290 7390 7390 7300 7300	Instr	Instructional In	Non Ex Non Ex	Salaries and Benefits Operating Capital Non	Salaries and Benefits Operating Capital Other Non Expenses Outlay Outgo Instructional (4000 - 5000) (6000) (7000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 31,923,017 23,621,216 2,024,293 33,149,254 35,065,663 25,977,238 3,799,096

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

Gann Appropriations Limit

Budget Year: 2022-2023

GANN Report

DISTRICT NAME: VICTOR VALLEY

the second section of the second seco		2022-2023 Appropriations Subject to Limit		Ŧ
0		Local appropriations from taxes for unreimbursed State, court, and federal mandates		ဂ
209,178	A de Special and a constant and a second constant of the const	Interest on proceeds of taxes		TT.
0	a a manufacture de l'actività de la compactación de la compactación de l'actività de l'actività de la compactación de la compac	Estimated Parcel taxes, Square Foot taxes, etc.	į	iu
O	And the second of the second o	Estimated excess Debt Service taxes		<u>,</u>
16,793,756		Local Property taxes		ဂ္ဂ
2,376,656		State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		œ
59,279,500		State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		≯
		2022-2023 Appropriations Subject to Limit:	022-2	II.
			-	
\$125,608,547		2022-2023 Appropriations Limit (D + E.3 - F.3)		્
0		3. Total adjustments - decrease	ω	
	emini ingli ing kata atau semina	2. Lapses of voter approved increases	Ν	
\$0		1. Transfers out of financial responsibility		
		Adjustments to decrease limit:	- 1	п.
\$125,608,547		Sub-Total (D + E.3)		
0		3. Total adjustments - increase	ώ	
	The result of the control of the con	2. Temporary voter approved increases	<u>N</u>	l
\$0	many regarded and the principles.	1. Transfers in of financial responsibility		
		Adjustments to increase limit:		iμ
\$125,608,547		2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)		Ö
	1.0584), 2021-2022 Population change factor (C2/C1)	ω	-
	8,124.43	2, 2021-2022 Second Period Actual FTES	2	- 1
	7,675.83	1. 2020-2021 Second Period Actual FTES	-	- 1
		Population factor:		0
	1.0755	2022-2023 Price Factor:		B
\$110,346,597		2021-2022 Appropriations Limit:		>
	- All the contract of the cont	2022-2023 Appropriations Limit:)22-2	22

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2021-2022

Budget Year: 2022-2023

General Fund

	Object	Fund: 11	111	Fund: 12	: 12	Fund: 10	1: 10
	Code	UNRESTRICTED SUBFUND	ED SUBFUND	RESTRICTED SUBFUND	SUBFUND	TOTAL	ĀL
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:			ŀ				
Federal Revenues	8100		0	10,281,935	27,059,632	10,281,935	27,059,632
State Revenues	8600	55,233,263	83,183,655	17,042,769	44,676,814	72,276,032	127,860,469
Local Revenues	8800	20,349,018	1,194,875	2,113,767	5,857,038	22,462,785	7,051,913
Total Revenues		75,582,281	84,378,530	29,438,471	77,593,484	105,020,752	161,972,014
EXPENDITURES:				i			
Academic Salaries	1000	26,617,181	31,011,964	4,187,912	4,349,207	30,805,093	35,361,171
Classified Salaries	2000	11,799,895	17,570,480	3,519,436	6,325,932	15,319,331	23,896,412
Employee Benefits	3000	19,108,824	22,974,791	2,981,669	3,590,461	22,090,493	26,565,252
Supplies and Materials	4000	684,199	742,357	2,107,515	4,584,017	2,791,714	5,326,374
Other Operating Expenses and Services	5000	7,942,251	10,451,923	15,243,273	18,012,139	23,185,524	28,464,062
Capital Outlay	6000	741,951	816,145	3,057,145	4,528,232	3,799,096	5,344,377
Total Expenditures		66,894,301	83,567,660	31,096,950	41,389,988	97,991,251	124,957,648
Excess /(Deficiency) of Revenues over Expenditures		8,687,980	810,870	(1,658,479)	36,203,496	7,029,501	37,014,366
Other Financing Sources	8900		0	1,948,201	2,075,917	1,948,201	2,075,917
Other Outgo	7000		810,870		38,303,354	0	39,114,224
Net Increase/(Decrease) in Fund Balance		8,687,980	0	289,722	(23 941)	8,977,702	(23,941)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,148,315	21,836,295	328,981	618,703	13,477,296	22,454,998
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	13,148,315		328,981		13,477,296	
Ending Fund Balance, June 30	_	21,836,295	21,836,295	618,703	594,762	22,454,998	22,431,057

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

20 Debt service Funds

990 VICTOR VALLEY

For Actual Year 2021-2022	Budget Year: 2022-2023	022-2023	DEBT SERVICE FUNDS	CE FUNDS			
	Object Code	Fund: 21	21	Fund: 22	: 22	Fund: 29	1: 29
		BOND INTEREST AND	EST AND	REVENUE BOND INTEREST	ND INTEREST		
		REDEMPTION FUND	N FUND	AND REDEMPTION FUND	TION FUND	OTHER DEBT SERVICE FUND	ERVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		y marking about a marking amount constraint and an article gradual and an article gradual and an article gradual and article g	And Andrews are also as a second seco			$\label{eq:continuous} d_{ij} = d_{ij} + d_{ij}$
State Revenues	8600						
Local Revenues	8800	9,645,886	10,592,595				
Total Revenues		9,645,886	10,592,595	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981		Valley of the control	And the second s			
Other Incoming Transfers	8983	14,878	17,630				
Total Other Financing Sources		14,878	17,630	0	0	0	l
Other Outgo	7000		and the figure of the figure o		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2		
Debt Retirement (Long Term Debt)	7100					make the edge of the second se	
Debt Reduction	7110	4,630,427	4,695,165				Autoritation
Debt Interest and Other Service Charges	7120	5,833,502	5,915,060				The state of the s
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	10,463,929	10,610,225	0	0		
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(10,449,051)	(10,592,595)	0	0	0	
Net Increase/Decrease in Fund Balance		(803,165)	0	0	0		0
BEGINNING FUND BALANCE:			all defends of the first and t		and the second s		
Net Beginning Balance, July 1	9010	10,890,147	10,086,982		0	0	0
Prior Years Adustments	9020		**************************************				
Adjusted Beginning Balance	9030	10,890,147		0			
Ending Fund Balance, June 30		10,086,982	10,086,982	0		0	0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2021-2022 Budget Year: 2022-2023

et Year: 2022-2023 Special Revenue Funds

						000	
	Object	FUND: 31	: 31	FUN	FUND 32	FUND 33	33
	Code	BOOKSTORE FUND	RE FUND	CAFETERIA FUND	NA FUND	CHILD DEVELOPMENT FUND	PMENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					192,804	1,443,367
Local Revenues	8800					231,276	12,500
Total Income		0	0	0	0	424,080	1,455,867
Expenditures							
Academic Salaries	1000					149,665	371,200
Classified Salaries	2000		- Mayber of Andrews of the Andrews o		and register to the spirit of the spirit to	48,026	213,725
Employee Benefits	3000					102,329	242,805
Supplies and Materials	4000			And an analysis of the control of th		4,381	297,200
Other Operating Expenses and Services	5000					678	241,476
Capital Outlay	6000	es que estre en en en para estre entre en				3,753	
Total Expenditures		0	0	0	0	308,832	1,366,406
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	115,248	89,461
Other Financing Sources	8900				į		
Other Outgo	7000						89,461
Net Increase/(Decrease) in Fund Balance		0	0	0	0	115,248	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0_	630,773	746,021
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0	-	630,773	
Ending Fund Balance, June 30		0	0	0	0.	746,021	746,021
					2		

Annual Financial and Budget Report

30 Special Revenue Funds - Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

	2000	ELIND: 34		ELIND 38	7 3 h	FIIND 39	20
	Object					OTHER SPECIAL S	SEVENIIC EIINO
	Code	FARM OFERALION FUND	TON FOND	REVENUE BOND PROJECT FOND	PROJECT FOND	CIDEN OF ECOLOR SERVICES	E A LIA OLI
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					No. of the last	
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000					8,916	
Other Operating Expenses and Services	5000	Guille and Andrews	Apple description of the second secon			1,440,346	
Capital Outlay	6000		- Mily specify of discours in the second sec			7,830,009	
Total Expenditures		0	0	0	0	9,279,271	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(9,279,271)	0
Other Financing Sources	8900					1,456,055	1,483,707
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(7,823,216)	1,483,707
Begining Fund Balance:							Sup-
Net Beginning Balance, July 1	9010					18,431,794	10,608,578
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		18,431,794	
Ending Fund Balance, June 30		0	0	0	0	10,608,578	12,092,285

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2021-2022

Budget Year: 2022-2023 **Capital Projects Funds**

	Object	FUND: 41	0: 41	FUND 42	D 42	FUND 43	0 43
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	NSTRUCTION FUND	GENERAL OBLIGATION BOND FUND	TION BOND FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			And the state of t			
Total Income		0	0	0	0	0	0
Expenditures				1			
Academic Salaries	1000						
Classified Salaries	2000		Address de Administration (de la location de la loc			the Add States (Sept. 1997). And the Add Sept. And the Add Sept. Sept. 1997.	
Employee Benefits	3000						
Supplies and Materials	4000	10,301	50,000		de.		
Other Operating Expenses and Services	5000	1,150,155	3,195,000	1,075,144	30,000,000		
Capital Outlay	6000	966,373	7,095,000				
Total Expenditures		2,126,829	10,340,000	1,075,144	30,000,000	0	o
Excess /(Deficiency) of Revenues over Expenditures		(2,126,829)	(10,340,000)	(1,075,144)	(30,000,000)	0	0
Other Financing Sources	8900	2,701,974	2,756,013	672,830	686,287		
Other Outgo	7000		830,000				
Net Increase/(Decrease) in Fund Balance		575,145	(8,413,987)	(402,314)	(29,313,713)	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	8,515,537	9,090,682	30,323,138	29,920,824		0
Prior Years Adustments	9020			expression of experiments of experimental designation of the designation of the contract of th			
Adjusted Beginning Balance	9030	8,515,537		30,323,138		0	
Ending Fund Balance, June 30		9,090,682	676,695	29,920,824	607,111	0	0
						200	

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2021-2022 Budget Year: 2022-2023	2022-20	123	Enterprise Funds	Funds			
	Object	FUND: 51	51	FUND 52) 52	FUND 53	53
	Code	BOOKSTORE FUND	E FUND	CAFETERIA FUND	IA FUND	FARM OPERATIONS	RATIONS
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900	2,757,704	2,349,610				
Total Income		2,757,704	2,349,610	0	0	0	0
Cost of Sales	5890	2,025,553	1,610,815				
Gross Profit or Loss		732,151	738,795	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	387,200	356,000				
Employee Benefits	3000	213,526	218,207	personner que manier que maigle sobre partir por subjects de partir partir des partir de partir de partir de p			
Supplies and Materials	4000	The second section of the straight day decreases.					
Other Operating Expenses and Services	5000	29,872	164,588				
Capital Outlay	6000	The second secon	encompanyati yakin di Afrika di Afrika (di A				
Total Expenditures		630,598	738,795	0	0	0	0
Net Profit or Loss		101,553	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		101,553	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	2,449,333	2,547,826	0	0		0
Prior Years Adustments	9020	(3,060)					
Adjusted Beginning Balance	9030	2,446,273		0		0	
Ending Fund Balance, June 30		2,547,826	2,547,826	0	0	0	0

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group - Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2021-2022

Budget Year: 2022-2023

Enterprise Funds

990 VICTOR VALLEY

	Object	FUND: 59	: 59	
	Code	OTHER ENTERPRISE FUND	PRISE FUND	
Description		Actual	Budget	
REVENUES:				
Local Revenues	8800			
Other Financing Sources	8900	313,078	360,417	
Total Income		313,078	360,417	
Cost of Sales	5890			
Gross Profit or Loss		313,078	360,417	
Expenditures				
Academic Salaries	1000	•		
Classified Salaries	2000	196,155	233,200	The second secon
Employee Benefits	3000	99,026	110,000	The state of the s
Supplies and Materials	4000	The Annual Property of the Control o	ADD Colors and Colors	The second secon
Other Operating Expenses and Services	5000	12,016	17,217	On the party of the second of
Capital Outlay	6000		destroyed and the statement of the state	
Total Expenditures		307,197	360,417	
Net Profit or Loss		5,881	0	
Other Outgo	7000			
Net Increase/(Decrease) in Fund Balance		5,881	0	
Begining Fund Balance:				
Net Beginning Balance, July 1	9010	764,142	770,023	
Prior Years Adustments	9020			The second section delication and the second second section se
Adjusted Beginning Balance	9030	764,142		
Ending Fund Balance, June 30		770,023	770,023	

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2021-2022 Budget Year: 2022-2023

For Actual Year 2021-2022 Budge	Budget Year: 2022-2023		Internal Service Funds	Funds		
	Object	FUND: 61	: 61	FUND 69	9 69	
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	SERVICES FUND	
Description		Actual	Budget	Actual	Budget	
REVENUES:						
Local Revenues	8800			1,019	123,326	
Other Financing Sources	8900	110,526	38,081			
Total Income		110,526	38,081	1,019	123,326	
Expenditures						
Academic Salaries	1000					
Classified Salaries	2000					
Employee Benefits	3000					
Supplies and Materials	4000					
Other Operating Expenses and Services	5000	88,294	55,000			
Capital Outlay	6000					
Total Expenditures		88,294	55,000	0	0	
Net Profit or Loss		22,232	(16,919)	1,019	123,326	
Other Outgo	7000				123,620	
Net Increase/(Decrease) in Fund Balance		22,232	(16,919)	1,019	(294)	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010	634,585	656,817	44,771	45,790	
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	634,585	5.	44,771		
Ending Fund Balance, June 30		656,817	639,898	45,790	45,496	

Fiduciary Funds Group

70 Fiduciary Funds Group - Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2021-2022

990 VICTOR VALLEY

Budget Year: 2022-2023 **Fiduciary Funds Group**

	Object	FUND: 71	: 71	FUND 72	D 72	FUN	FUND 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			52,786		100,784	123,326
Total Income		0	0	52,786	0	100,784	123,326
Expenditures		8					
Academic Salaries	1000						
Classified Salaries	2000				All yezh un fe an a d'han a d'h	graphy than disclar model in	Walkers or was a second of the
Employee Benefits	3000						
Supplies and Materials	4000	251,077	291,000		The second secon	and the second s	
Other Operating Expenses and Services	5000			a migra dy a migra all a migra all a migra all a migra all an annibative submer y mader			
Capital Outlay	6000		-ppipessille in the state in the second or		A glittle between the control of the		
Total Expenditures		251,077	291,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(251,077)	(291,000)	52,786	0	100,784	123,326
Other Financing Sources	8900	243,462	241,000				
Other Outgo	7000			52,786		100,784	123,620
Net Increase/(Decrease) in Fund Balance		(7,615)	(50,000)	0	0	0	(294)
Begining Fund Balance:					ļ		
Net Beginning Balance, July 1	9010	420,924	413,309	45,745	٥	20	20
Prior Years Adustments	9020			(45,745)			
Adjusted Beginning Balance	9030	420,924		0		20	
Ending Fund Balance, June 30		413,309	363,309	0	0	20	(274)

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group - Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

990 VICTOR VALLEY

FOR ACTUAL TEAL 2021-2022	Dadyer con. Fort horo		Taucial y Lalles Group	0.045			
	Object	FUND: 74	: 74	FUND 75	75	FUND 76	776
	Code	FINANCIAL AID TRUST FUND	TRUST FUND	SCHOLARSHIP & LOAN TRUST FUND	LOAN TRUST	INVESTMENT TRUST FUND	TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	17,753,180	19,750,000		And a second sec	And the second s	
State Revenues	8600	5,605,119	5,075,000				
Local Revenues	8800						
Total Income		23,358,299	24,825,000	0	0	0	0
Expenditures							
Academic Salaries	1000				The state of the s		
Classified Salaries	2000						
Employee Benefits	3000						
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		23,358,299	24,825,000	0	0	0	0
Other Financing Sources	8900				i .	(3.094,264)	
Other Outgo	7000	23,354,654	24,825,000				
Net Increase/(Decrease) in Fund Balance		3,645	0	0	0	(3,094,264)	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,351,194	(6,511)	23,420	21,238		13,356,807
Prior Years Adustments	9020	(1 361 350)		(2,182)		(6,518,547)	
Adjusted Beginning Balance	9030	(10,156))	21,238		16,451,071	
Ending Fund Balance, June 30		(6,511)	(6,511)	21,238	21,238	13,356,807	13,356,807

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group - Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

990 VICTOR VALLEY

	Coject	70NC: /	5:77	FUND 79	779
	Code	DEFERRED COMPENSATION TRUST FUND	SATION TRUST FUND	OTHER TRUST FUNDS	ST FUNDS
Description		Actual	Budget	Actual	Budget
REVENUES:					3
Federal Revenues	8100				21
State Revenues	8600		The ship of the sh		
Local Revenues	8800		The state of the s		
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				Application of the control of the co
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000	de dat- mit - de data mello me el de mento de m		044400000000000000000000000000000000000	
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				74,598
Other Outgo	7000			3,467	74,598
Net Increase/(Decrease) in Fund Balance		0	0	(3,467)	0
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0	73,872	74,598
Prior Years Adustments	9020		ene polympiyoti shi di dalalara.	4,193	
Adjusted Beginning Balance	9030	0		78,065	
Ending Fund Balance, June 30		0	0	74,598	74,598

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 990

Name: VICTOR VALLEY

672	REVENUE BOND CONSTRUCTION FUND	42	UNRESTRICTED SUBFUND	11
31	CHILD DEVELOPMENT FUND	33	UNRESTRICTED SUBFUND	11
92,279	RESTRICTED SUBFUND	12	STUDENT BODY CENTER FEE TRUST FUND	73
119,977	RESTRICTED SUBFUND	12	CAPITAL OUTLAY PROJECTS FUND	41
506	UNRESTRICTED SUBFUND	11	STUDENT BODY CENTER FEE TRUST FUND	73
48,000	UNRESTRICTED SUBFUND	11	SELF-INSURANCE FUND	61
2,627,705	UNRESTRICTED SUBFUND	11	CAPITAL OUTLAY PROJECTS FUND	41
Transferred	Fund Name	Number Out	Fund Name	Number in
Amount		Fund		Fund

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA For Actual Year 2021-2022

Budget Year: 2022-2023

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

District ID: 990	
Name: VIC	
ICTOR VALLEY	

٥		0	0.					Ending balance
1,178,754		304,878	873,876	0	873,876	0		Total Expenditures
0			0	0	0	0	7000	Total Other Outgo
0			0				7500	Direct Aid to Students
0			0				7000	Other Outgo
6,568		6,568	0	0	0	0		Total Capital Outlay
0			0				6420	Equipment - Replacement
0			0				6410	Equipment - Additional
Affilia de propio de la filia	em-kenne			1			6400	Equipment
6,568		6,568	0				6300	Library Books
- 50							6000	Capital Outlay
966,450		92,574	873,876		873,876		5000	Other Operating Expenses and Services
205,736		205,736	0	0	0	0		Total Supplies and Materials
52,500		52500	0				4400	Noninstructional Supplies & Mtrls
153,236		153,236	0				4300	Instructional Supplies & Materials
0			0				4200	Books, Magazines, & Periodicals
0			0				4100	Software
							4000	Supplies & Materials
0			0	Additional transfer about the decrease and	Application of the control of the co		3000	Employee Benefits
0			0	And the first of the state of t			2000	Classified Salaries
0			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	on 20	Proposition 20			tricted	Unrestricted		
	als —	Materials			k Institutional	Instructional & Institutional		
	onal	Instructional						
		304,878			873,876		8681	State Lottery Proceeds:
							The second secon	Actual Fiscal Year Data
MINISTER CONTRACTOR OF THE CON		0			0		9030	Adjusted Beginning Balance
		0			0		9020	Adjustments
names primario apita directifica escrete meneramente meneramente meneramente meneramente meneramente del conservamente d		0			0		9010	Net Beginning Balance, July 1
								Lottery Adjustments and Proceeds:
		Prop 20	Restricted Prop 20		ricted	Unrestricted	Object Code	Activity Classification

Receipt and Expenditures of Lottery Proceeds Lottery Budget Report

L10 GENERAL FUND

For Actual Year 2021-2022

SUPPLEMENTAL DATA

2022 Budget `

Budget Year: 2022-2023

District ID: 990

Name: VICTOR VALLEY

Frop 20 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0			0	0					Ending Balance
Stitication Object Code	1,939,798		548,382	1,391,416			0		Total Expenditures
Priceated Prop. 20 Proposed Prop. 20 Prop. 20	0			0			0	7000	Total Other Outgo
Diject Code Unrestricted Code	0			0				7500	Direct Aid to Students
Diject Code Unrestricted From 20 From	0	DIOL THE		0				7000	Other Outgo
Prioceases:	0		0	0	0		0		Total Capital Outlay
Diject Code Unrestricted Support Suppo	0			0				6420	Equipment - Replacement
Infliciation Object Code Unrestricted Prop. 20	0			0				6410	Equipment - Additional
### Restricted Prop 20 Diject Code Unrestricted Prop 20 Diject Code Diject			may us wheelightening A common amount of the common field			ĺ.		6400	Equipment
Rifleation Object Code Unrestricted Restricted Prop 20 Composeds: Composed Section of Sect	0	30 00 130		0			and the second s	6300	Library Books
# Restricted Prop 20 Proposeds: Proposed Proposed								6000	Capital Outlay
sification Object Code Unrestricted Restricted Restricted Image: Code of the control of the control of the code of	1,391,416			1,391,416		1,391,416		5000	Other Operating Expenses and Services
Sification Object Code Object Code Proceeds: Unrestricted Object Code Procedular Structional Structional Structional Structional Structional Structional Object Code Procedular Structional Structional Structional Object Code Procedular Structional Structional Object Code Activities Object Code Procedular Structional Structional Structional Object Code Procedular Structional Object Code Activities Object Code Procedular Structional Object Code Activities Object Code Procedular Structional Object Code Activities Object Code Procedular Structional Obje	548,382		548,382	0	0	0	0		Total Supplies and Materials
Sification Object Code Unrestricted Fronceeds: Restricted Prop 20 Restrictional Restri	0			0				4400	Noninstructional Supplies & Mtrls
sification Object Code Unrestricted Restricted Prop 20 Restricted Prop 20 Materials Proceeds: 9010 1,391,416 548,382 Materials 1,391,416	548,382		548,382	0				4300	Instructional Supplies & Materials
sification Object Code Unrestricted Restricted on p 20 Restricted on p 20 Restricted on p 20 Restrictional on p 20 Stable on p 20 Total Instructional on p 20 Total on p 20 To	0			0				4200	Books, Magazines, & Periodicals
Sification Object Code Unrestricted Restricted Prop 20 Restricted Prop 20 Code of the prop 20 Code of the prop 20 Restricted Prop 20 Code of the pr	0	THE SECOND SECOND		0				4100	Software
sification Object Code Object Code Code Code Code Code Code Code Code								4000	Supplies & Materials
sification Object Code Unrestricted Restricted Prop 20 Restricted Prop 20 Code (AC 7320) Proposition 20 Total 1000 AC 0100-5900) AC 6800-7390) Unrestricted (AC 0100-4900) AC 0100-4900) AC 7320)	0		THE PROPERTY OF	0				3000	Employee Benefits
sification Object Code Unrestricted Restricted Prop 20 Restricted Prop 20 Restricted Prop 20 Instructional Instructional Activities Restricted Prop 20 Instructional Activities Restricted Prop 20 Instructional Activities Restricted Prop 20 Instructional Total Instructional Activities Restricted Prop 20 Prop 20 Total Instructional Activities Restricted Prop 20	0			0				2000	Classified Salaries
sification Object Code Unrestricted Restricted Prop 20 Restrictional Prop 20 Restricted Prop 20 Restric	0			0				1000	Academic Salaries
sification Object Code Unrestricted Restricted Prop 20 Restricted Prop 20 Code Restricted Prop 20 Code Restricted Prop 20 Code Code Restrictional Propositional Proposition Proposition 20 Code Restricted Prop 20 Code Restricted Prop 20 Code Restrictional Proposition Proposition 20 Code Restricted Prop 20 Code Restrictional Prop 20									Expenditures
sification Object Code Unrestricted Restricted Prop 20 Restricted Prop 20 Code Restricted Prop 20		(AC 7320)	(AC 0100-4900)	Unrestricted	(AC 6800-7390)	(AC 6000-6700)	(AC 0100-5900)		
Instructional Object Code Unrestricted Restricted Prop 20 Proceeds: 9010 0 <td></td> <td>Activities</td> <td>Instructional</td> <td>otal</td> <td>Activities</td> <td>Activities</td> <td>Activities</td> <td>Object Code</td> <td></td>		Activities	Instructional	otal	Activities	Activities	Activities	Object Code	
Instruction Object Code Unrestricted Restricted Prop 20 Restricted Prop 20 Instructional Restricted Prop 20 Instructional Instructional Restricted Proposition 20 Instruction 20 Instructi					Support	Support	Instructional		
sification Object Code Unrestricted Restricted Prop 20 Proceeds: 9010 0	Total	ion 20	Propositi			tricted	Unres		
sification Object Code Unrestricted Restricted Prop 20 Proceeds: 9010 0 0 July 1 9020 0 0 nce 9030 0 0 s: 8681 1,391,416 5		als	Materia			& Institutional	Instructional		
sification Object Code Unrestricted Restricted Prop 20 Proceeds: 9010 0 0 a, July 1 9020 0 0 nce 9030 0 0 s: 8681 1,391,416 0		ional	Instructi						
Siffication Object Code Unrestricted Restricted Prop 20 Proceeds: 9010 0 9020 a, July 1 9020 0 9020 nce 9030 0 9020			548,382			1,391,416		8681	State Lottery Proceeds:
Pation Object Code Unrestricted Restricted Prop 20 up 1 9010 0 9020 9030 0 0									Budget Fiscal Year Data
Object Code Unrestricted Restricted Prop 20 9010 0 9020 0			0			0		9030	Adjusted Beginning Balance
Object Code Unrestricted Restricted Prop 20 9010 0			0		man of the state o	0		9020	Adjustments
Object Code Unrestricted			0	vanorament vector in the set of the fig. (b) the set of		0		9010	Net Beginning Balance, July 1
Object Code Unrestricted									Lottery Adjustments and Proceeds:
			Prop 20	Restricted		tricted	Unres	Object Code	Activity Classification

Details of Education Protection Account

Annual Financial and Budget Report

EPA Revenue For Actual Year 2021-2022 District ID: 990 Name: VICTOR VALLEY

20,547,206

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

CALIFORNIA COMMUNITY COLLEGES

Pension Costs

Annual Financial and Budget Report

For Actual Year, 2021-2022

Budget Year: 2022-2023

District ID: 990

Name: VICTOR VALLEY

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2021-22	6,670,032	3,142,161	9,812,193	N/A	N/A
2022-23	5,123,978	3,622,417	8,746,395	-1,065,798	-10.86
2023-24	5,252,077	3,966,169	9,218,246	471,851	5.39%
2024-25	5,383,379	4,155,330	9,538,709	320,463	3.48
2025-26	5,708,637	4,693,592	10,402,229	863,520	9.05
2026-27	6,049,754	5,256,169	11,305,923	903,694	8.69%