



ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

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	Date	Date
	10/16/13	10/17/13
District Superintendent		

Contact: GH Javaheripour

(760) 245-4271 2464

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 990

Name: VICTOR VALLEY

	Object Code	Activity (ECSA) ECS 84362 A		Activity (ECSB) ECS 84362 B		Activity (ECSX) Excluded Activities	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Total CEE AC 0100 - 6799	AC 6800 - 7390	Total	Total
Instructional Salaries							
Contract or Regular	1100	10,573,936	10,604,391				10,604,391
Other	1300	8,979,154	9,001,073				9,001,073
Total Instructional Salaries		19,553,090	19,605,464	0	0		19,605,464
Non-Instructional Salaries							
Contract or Regular	1200		3,181,866				3,181,866
Other	1400		676,034				676,034
Total Non-Instructional Salaries		0	3,857,900	0	0		3,857,900
Total Academic Salaries		19,553,090	23,463,364	0	0		23,463,364
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100		8,455,254		95,631		8,550,885
Other	2300		404,092		8,858		412,950
Total Non-Instructional Salaries		0	8,859,346		104,489		8,963,835
Instructional Aides							
Regular Status	2200	1,429,609	1,599,339				1,599,339
Other	2400	290,023	294,397				294,397
Total Instructional Aides		1,719,632	1,893,736		0		1,893,736
Total Classified Salaries		1,719,632	10,753,082		104,489		10,857,571
Employee Benefits							
Supplies and Materials	3000	5,708,808	10,718,155		39,587		10,757,742
Other Operating Expenses	4000		668,186		7,128		675,314
Equipment Replacement	5000	345,738	5,190,249		45,582		5,235,831
Equipment Replacement	6420						0
Total Expenditures Prior to Exclusions		27,327,268	50,793,036		196,786		50,989,822

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)
 The Current Expense of Education
 S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013 Budget Year: 2013-2014 District ID: 990 Name: VICTOR VALLEY

Exclusions	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	TOP Code	Object Code	Total
Activities to Exclude						
Instructional Staff-Retirees' Benefits and Retirement Incentives	227,747	227,747		5900		227,747
Student Health Services Above Amount Collected				6441		0
Student Transportation		48,000		6491		48,000
Noninstructional Staff-Retirees' Benefits and Retirement Incentives		451,447		6740		451,447
Objects to Exclude						
Rents and Leases		453,451		5060		453,451
Lottery Expenditures						
Academic Salaries				1000		0
Classified Salaries				2000		0
Employee Benefits				3000		0
Supplies and Materials				4000		
Software				4100		0
Books, Magazines, & Periodicals				4200		0
Instructional Supplies & Materials				4300		0
Noninstructional, Supplies & Materials				4400		0
Total Supplies and Materials	0	0	0			0
Other Operating Expenses and Services		1,138,647		5000		1,138,647

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 990

Name: VICTOR VALLEY

	Object	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost ECS 84362 A	AC 0100-5900 & AC 6110	Total CEE ECS 84362 B	AC 0100 - 6799	Excluded Activities	AC 6800 - 7390
Capital Outlay	Code						Total
	6000						
Library Books	6300						0
Equipment	6400						0
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Equipment		0	0	0	0	0	0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						0
Total Exclusions		227,747	2,319,292	48,473,744	196,786	0	2,319,292
Total for ECS 84362, 50% Law		27,099,521	27,099,521	55.91%	100.00%		48,670,530
Percent of CEE (Instructional Salary Cost / Total CEE)							
50% of Current Expense of Education				24,236,872			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		27,099,521	48,473,744	196,786	48,670,530		
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		27,327,268	50,793,036	196,786	50,989,822		
Capital Expenditures	6000	37,662	935,644	1,382	937,026		
Equipment Replacement (Back out)	6420		(895,242)	(1,382)	(896,624)		
Total Unrestricted General Fund Expenditures		27,364,930	50,833,438	196,786	51,030,224		

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	9,273,802	1,184,216	10,458,018
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	14,202,060		14,202,060
Due from Other Funds	9140	590,655		590,655
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	466,553		466,553
TOTAL ASSETS		24,583,070	1,184,216	25,767,286
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,457,094		3,457,094
Accrued Salaries and Wages Payable	9520	447,983		447,983
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	9,835,588		9,835,588
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,062,196		1,062,196
TOTAL LIABILITIES		14,802,861	0	14,802,861

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

Governmental Funds Group
10 General Fund — Combined
(Total Unrestricted and Restricted)

For Year Ended June 30, 2013

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	11			12		10	
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED	General Fund Restricted	General Fund COMBINED		
FUND BALANCE (NON-GASB 54)								
Fund Balance Reserved	9710							0
NonCash Assets	9711							0
Amounts Restricted by Law for Specific Purposes	9712		1,184,216					1,184,216
Reserve for Encumbrances Credit	9713							0
Reserve for Encumbrances Debit	9714							0
Reserve for Debt Services	9715							0
Assigned/Committed	9754							0
Unassigned	9790	9,780,209						9,780,209
Total Fund Balance		9,780,209	1,184,216					10,964,425
Fund Balance (GASB 54)								
Nondspendable Fund Balance	9750							0
Restricted Fund Balance	9751							0
Committed Fund Balance	9752							0
Assigned Fund Balance	9753							0
Total Designated Fund Balance	9754							0
Uncommitted Fund Balance	9790	0						0
TOTAL FUND EQUITY		9,780,209	1,184,216					10,964,425
TOTAL LIABILITIES AND FUND EQUITY		24,583,070	1,184,216					25,767,286

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,539,665		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		7,539,665	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt 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	0
Fund Balance (GASB 54)				
Nondisposable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753	7,539,665		
Total Designated Fund Balance	9754	7,539,665	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,539,665	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,539,665	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			90,221			199,437
Cash With Fiscal Agents	9113						26,925,829
Revolving Cash Accounts	9114						
Investments (at cost)	9120			12,729			
Accounts Receivable	9130			3,247			150
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	106,197	0	0	27,125,416
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			10,887			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			13,225			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			24,112			
TOTAL LIABILITIES		0	0	24,112	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	82,085	0	0	27,125,416
Total Fund Balance		0	0	82,085	0	0	27,125,416
Fund Balance (GASB 54)							
Nonspendable Fund Balance	9750						
Restricted Fund Balance	9751	0	0	0	0	0	0
Committed Fund Balance	9752	0	0	0	0	0	0
Assigned Fund Balance	9753	0	0	0	0	0	0
Total Designated Fund Balance	9754	0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	82,085	0	0	27,125,416
TOTAL LIABILITIES AND FUND EQUITY		0	0	106,197	0	0	27,125,416

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,316,169	21,253,855
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,282,779	8,518,515
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		3,598,948	29,772,370
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	309,748	728,701
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		309,748	728,701

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction 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	3,289,200	
Total Fund Balance		3,289,200	0
Fund Balance (GASB 54)			
Nonspendable Fund Balance	9750		
Restricted Fund Balance	9751		
Committed Fund Balance	9752		
Assigned Fund Balance	9753		
Total Designated Fund Balance	9754	0	0
Uncommitted Fund Balance	9790	3,289,200	29,043,669
TOTAL FUND EQUITY		3,289,200	29,043,669
TOTAL LIABILITIES AND FUND EQUITY		3,598,948	29,772,370

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111	671,449	410,859		
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130	91,891			
Due from Other Funds	9140		9,131		
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	871,516			
Prepaid Items	9220	567			
Fixed Assets					
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		1,635,423	419,990	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

50 Enterprise Funds:

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	333,535	191,829		
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	298,761			
Total Current Liabilities and Deferred Revenue		632,296	191,829	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	632,296	191,829	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise 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				
Unassigned	9790	1,003,127			
Total Reserved Fund Balance		1,003,127	0	0	0
Fund Balance (GASB 54)					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754	0	228,161	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity					
Contributed Capital	9800				
Retained Earnings	9810				
Investment in General Fixed Assets	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,003,127	228,161	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,635,423	419,990	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	78,968	40,838
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	20,000	
Investments (at cost)	9120		
Accounts Receivable	9130	60	31
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		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		99,028	40,869

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

Description	61			Other Internal Service Fund
	CA (Object)	Self-Insurance Fund		
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	881		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	95		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
Total Current Liabilities and Deferred Revenue		976	0	
Long-Term Liabilities	9600			
Bonds Payable	9610			
Revenue Bonds Payable	9620			
Certificates of Participation	9630			
Lease Purchase of Capital Lease	9640			
Compensated Absences Long Term	9650			
Post-Employment Benefits Long Term	9660			
Other Long-Term Liabilities	9670			
Total Long-Term Liabilities		0	0	
TOTAL LIABILITIES	968	976	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

FUND EQUITY	Description	CA (Object)	61		69 Other Internal Service Fund
			Self-Insurance Fund		
	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			40,869
	Total Reserved Fund Balance			0	40,869
	Fund Balance (GASB 54)	9750			
	Nonspendable Fund Balance	9751			
	Restricted Fund Balance	9752			
	Committed Fund Balance	9753			
	Assigned Fund Balance	9754			
	Total Designated Fund Balance			0	
	Uncommitted(Unrestricted) Fund Balance	9790		98,052	
	Other Equity	9800			
	Contributed Capital	9810			
	Retained Earnings	9850			
	Investment in General Fixed Assets	9890			
	TOTAL FUND EQUITY			98,052	40,869
	TOTAL LIABILITIES AND FUND EQUITY			99,028	40,869

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	258,692							
In County Treasury	9112			14,654					
Cash With Fiscal Agents	9113			2,257	179,518				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	5,849			145,522				
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								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		264,541	0	16,911	325,040	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	55,544			261,895				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			9,130					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		55,544	0	9,130	261,895	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	55,544	0	9,130	261,895	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust 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								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751	208,997							
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	208,997	0	0	63,145	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			7,781	63,145				
Other Equity									
Contributed Capital	9800								
Retained Earnings	9810								
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		208,997	0	7,781	63,145	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		264,541	0	16,911	325,040	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2012-2013 District ID: 990 Name: VICTOR VALLEY

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Federal Revenues							
Forest Revenues	8100						0
Higher Education Act	8110						362,894
Workforce Investment Act	8120			362,894			0
Temporary Assistance for Needy Families (TANF)	8130						115,723
Student Financial Aid	8140			115,723			3,119
Veterans Education	8150			3,119			2,903
Vocational and Technical Education Act (VATEA)	8160			2,903			1,431,668
Other Federal Revenues	8170			1,431,668			0
Total Federal Revenues	8190						1,916,307
	8100		0	1,916,307			
State Revenues							
General Apportionments	8600						0
Apprenticeship Apportionment	8610						0
State General Apportionment	8611						26,605,898
Other General Apportionment	8612		26,605,898				(441,176)
General Categorical Programs	8613		(441,176)				
Child Development	8620						0
Extended Opportunity Programs and Services(EOPS)	8621						815,892
Disabled Students Programs and Services(DSPS)	8622			815,892			410,803
Temporary Assistance for Needy Families (TANF)	8623			410,803			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8624						347,189
Telecommunications and Technology Infrastructure Program (TTIP)	8625			347,189			0
Other General Categorical Programs	8626						909,216
	8627			909,216			

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2012-2013

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	Restricted Actual	General Fund Actual		
EPA Proceeds	8630	7,872,192			7,872,192		
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651					0	
Other Reimbursable Categorical Programs	8652					0	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	139,592				139,592	
Timber Yield Tax	8672					0	
Other State Tax Subventions	8673					0	
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	1,138,647		298,189		1,436,836	
State Mandated Costs	8685	28,673				28,673	
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690					0	
Total State Revenues	8600	35,343,826		2,781,289		38,125,115	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2012-2013

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11		Fund S12 Restricted Actual	Fund S10 Total General Fund Actual	
		Unrestricted Actual	Actual		General Fund	Actual
Local Revenues	8800					
Property Taxes	8810					
Tax Allocation, Secured Roll	8811	10,325,385			10,325,385	
Tax Allocation, Supplemental Roll	8812	74,956			74,956	
Tax Allocation, Unsecured Roll	8813	570,921			570,921	
Prior Years Taxes	8816	16,278			16,278	
Education Revenues Augmentation Fund (ERAF)	8817	(4,744,083)			(4,744,083)	
Redevelopment Agency Funds - Pass Through	8818	45,434			45,434	
Redevelopment Agency Funds - Residual	8819	128,609			128,609	
Redevelopment Agency Funds - Asset Liquidation	8819.1	648,191			648,191	
Contributions, Gifts, Grants, and Endowments	8820				0	
Contract Services	8830					
Contract Instructional Services	8831				0	
Other Contract Services	8832				0	
Sales and Commissions	8840				0	
Rentals and Leases	8850	73,917			73,917	
Interest and Investment Income	8860	38,788			38,788	
Student Fees and Charges	8870					
Community Services Classes	8872		139,205		139,205	
Dormitory	8873				0	
Enrollment	8874	2,082,875			2,082,875	
Contra Revenue Account	8874.1				0	
Field Trips and Use of Nondistrict Facilities	8875				0	
Health Services	8876				0	
Instructional Materials Fees and Sales of Materials	8877				0	
Insurance	8878				0	
Student Records	8879	56,685			56,685	
Nonresident Tuition	8880	357,351			357,351	
Parking Services and Public Transportation	8881		390,927		390,927	
Other Student Fees and Charges	8885				0	
Other Local Revenues	8890	732,964		802,573	1,535,537	
Total Local Revenues	8800	10,408,271	1,332,705	1,332,705	11,740,976	
Total Revenues		45,752,097	6,030,301	6,030,301	51,782,398	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2012-2013

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Actual	Restricted	Actual	General Fund	Actual
Other Financing Sources	8900						
Proceeds of General Fixed Assets	8910					0	
Proceeds of Long-Term Debt	8940					0	
Incoming Transfers -- (8981/8982/8983)	898#		10,000			10,000	
Total Other Financing Sources	8900		10,000		0	10,000	
Total Revenues and Other Financing Sources			45,762,097		6,030,301	51,792,398	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Year: 2013-2014

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	235,096		5,824			240,920
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	351,685		31,054			382,739
Business and Management	0500	399,348		7,915	38,485		445,748
Communications	0600						0
Computer and Information Science	0700	164,405		750	22,248		187,403
Education	0800	523,008	383,211	259,063	7,910		1,173,192
Engineering and Related Industrial Technology	0900	1,318,133	36,265	232,476	160,165		1,747,039
Fine and Applied Arts	1000	599,233	5,114	51,088			655,435
Foreign language	1100	121,423		795			122,218
Health	1200	1,021,667	45,249	166,522	25,230		1,258,668
Consumer Education And Home Economics	1300	200,781	12,315	84,971	23,857		321,924
Law	1400						0
Humanities(Letters)	1500	643,204	2,142	5,913	1,725		652,984
Library Science	1600						0
Mathematics	1700	645,703		14,433	7,063		667,199
Military Studies	1800						0
Physical Sciences	1900	318,253	2,940	8,713	3,637		333,543
Psychology	2000	99,939		1,291			101,230
Public Affairs and Services	2100	159,704	45,841	109,771	57,819		373,135
Social Sciences	2200	450,607	54	1,015			451,676
Commercial Services	3000			128			128
Interdisciplinary Studies	4900	10,846,872	106,758	29,395			10,983,025
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,027,747	451,447				1,479,194
Sub-Total Instructional Activities		19,126,808	1,091,336	1,011,117	348,139		21,577,400
Total Expenditures for GF Activities*		27,192,784	22,124,284	7,459,401	1,314,656	359,348	58,450,473

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Year: 2013-2014

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		1,472,826	121,597	6,254		1,600,677
Course and Curriculum Development	6020		440,039	1,138			441,177
Academic / Faculty Senate	6030	17,931	1,917,522	34,717			1,970,170
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		17,931	3,830,387	157,452	6,254	0	4,012,024
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		761,435	80,537	46,822		888,794
Media	6130	28,602	79,518	13,864	1,320		123,304
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			262			262
Total Instructional Support Services		28,602	840,953	94,663	48,142	0	1,012,360
Admissions and Records	6200	24,206	633,158	17,163	1,742		676,269
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	30,617	1,190,277	30,930			1,251,824
Matriculation and Student Assessment	6320		179,139	31,157			210,296
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390		213,644	81,979			295,623
Total Student Counseling and Guidance		30,617	1,583,060	144,066	0	0	1,757,743

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Year: 2013-2014

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420	21,466	644,031	25,861	8,418		699,776
Extended Opportunity Programs and Services (EOPS)	6430		921,277	124,544	2,726	352,808	1,401,355
Health Services	6440						0
Student Personnel Administration	6450		585,488	233,985			819,473
Financial Aid Administration	6460		1,219,465	116,005	11,716		1,347,186
Job Placement Services	6470	3,015	51,415	60,692	601		115,723
Veterans Services	6480			3,401			3,401
Miscellaneous Student Services	6490						0
Total Other Student Services		24,481	3,421,676	564,488	23,461	352,808	4,386,914
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,111,569	97,522			1,209,091
Custodial Services	6530		1,151,951	80,622			1,232,573
Grounds Maintenance and Repairs	6550		569,441	24,619	829		594,889
Utilities	6570			1,423,686			1,423,686
Other Operations and Maintenance of Plant	6590			94,374			94,374
Total Operation and Maintenance of Plant	6500	0	2,832,961	1,720,823	829	0	4,554,613
Planning, Policymaking and Coordinations	6600		1,834,648	744,811	719		2,580,178

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Year: 2013-2014

District ID: 990 Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		599,506		5,338		604,844
Fiscal Operations	6720		1,228,862	792,069	17,534		2,038,465
Human Resources Management	6730		770,143	378,001			1,148,144
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			10,831			10,831
Staff Diversity	6760			10,965			10,965
Logistical Services	6770		1,234,834	678,718	539,760		2,453,312
Management Information Systems	6780		2,078,683	916,738	321,356		3,316,777
Other General Institutional Support Services	6790			96,226			96,226
Total General Institutional Support Services	6700	0	5,912,028	2,883,548	883,988	0	9,679,564
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	65,494	3,386	59,554			128,434
Community Use of Facilities	6830		140,691	10,565	1,382		152,638
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	65,494	144,077	70,119	1,382	0	281,072

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Year: 2013-2014 District ID: 990 Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	0	0	0	0	0
Auxiliary Operations	7000						
Contract Education	7010	7,874,645		9,006			7,883,651
Other Auxiliary Operations	7090			42,145			42,145
Total Auxiliary Operations	7000	7,874,645	0	51,151	0	0	7,925,796

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2012-2013 Budget Year: 2013-2014

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
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						0
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					6,540	6,540
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,540	6,540
Sub-Total Non-Instructional Activities		8,065,976	21,032,948	6,448,284	966,517	359,348	36,873,073
Total Expenditures General Fund: activities *		27,192,784	22,124,284	7,459,401	1,314,656	359,348	58,450,473

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			1,916,307	3,358,899	1,916,307	3,358,899
State Revenues	8600	35,343,826	38,592,096	2,781,289	3,155,797	38,125,115	41,747,893
Local Revenues	8800	10,408,271	11,162,739	1,332,705	2,225,218	11,740,976	13,387,957
Total Revenues		45,752,097	49,754,835	6,030,301	8,739,914	51,782,398	58,494,749
EXPENDITURES:							
Academic Salaries	1000	23,887,405	22,930,881	1,335,451	1,351,300	25,222,856	24,282,181
Classified Salaries	2000	10,436,606	12,136,176	2,046,563	2,711,852	12,483,169	14,848,028
Employee Benefits	3000	10,754,663	10,895,386	856,380	1,150,705	11,611,043	12,046,091
Supplies and Materials	4000	675,314	834,066	616,853	971,363	1,292,167	1,805,429
Other Operating Expenses and Services	5000	5,237,035	6,316,995	930,199	4,042,213	6,167,234	10,359,208
Capital Outlay	6000	937,026	716,057	377,630	280,969	1,314,656	997,026
Total Expenditures		51,928,049	53,829,561	6,163,076	10,508,402	58,091,125	64,337,963
Excess/(Deficiency) of Revenues over Expenditures		(6,175,952)	(4,074,726)	(132,775)	(1,768,488)	(6,308,727)	(5,843,214)
Other Financing Sources	8900	10,000				10,000	0
Other Outgo	7000		1,042,762	359,348	413,412	359,348	1,456,174
Net Increase/(Decrease) in Fund Balance		(6,165,952)	(5,117,488)	(492,123)	(2,181,900)	(6,658,075)	(7,299,388)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	15,578,824	9,760,208	1,676,339	1,184,216	17,255,163	10,964,424
Prior Years Adjustments	9020	367,336				367,336	
Adjusted Beginning Balance	9030	15,946,160		1,676,339		17,622,499	
Ending Fund Balance, June 30		9,780,208	4,662,720	1,184,216	(997,684)	10,964,424	3,665,036

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	REVENUE BOND INTEREST AND REDEMPTION FUND	OTHER DEBT SERVICE FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	99,334					
Local Revenues	8800	6,826,467	6,313,259				
Total Revenues		6,925,801	6,313,259	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	862,254	862,255				
Debt Interest and Other Service Charges	7120	5,580,946	5,580,946				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo		6,443,200	6,443,201	0	0	0	0
Net Other Financing Sources / (Other Outgo)		(6,443,200)	(6,443,201)	0	0	0	0
Net Increase/Decrease in Fund Balance		482,601	(129,942)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,057,064	7,539,665			0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,057,064		0	0	0	0
Ending Fund Balance, June 30		7,539,665	7,409,723	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			115,044		115,044	
Local Revenues	8800			170,425		156,365	
Total Income		0	0	0	0	285,469	271,409
Expenditures							
Academic Salaries	1000					106,359	117,444
Classified Salaries	2000					51,296	61,843
Employee Benefits	3000					56,375	63,426
Supplies and Materials	4000					5,524	8,000
Other Operating Expenses and Services	5000					32,803	13,240
Capital Outlay	6000					548	
Total Expenditures		0	0	0	0	252,905	263,953
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	32,564	7,456
Other Financing Sources							
Other Outgo	7000					10,000	10,000
Net Increase/(Decrease) In Fund Balance		0	0	0	0	22,564	(2,544)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	59,521	82,085
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	59,521	
Ending Fund Balance, June 30		0	0	0	0	82,085	79,541

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013 Budget Year: 2013-2014

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					1,998,943	1,819,800
Total Income		0	0	0	0	1,998,943	1,819,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	1,998,943	1,819,800
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	1,998,943	1,819,800
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				27,125,416
Prior Years Adjustments	9020					25,126,473	
Adjusted Beginning Balance	9030	0		0		25,126,473	
Ending Fund Balance, June 30		0	0	0	0	27,125,416	28,945,216

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Governmental Funds Group

40 Capital Projects Funds

990 VICTOR VALLEY

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	1,377,344	1,213,000	126,143	75,000
Total Income		1,377,344	1,213,000	126,143	75,000
Expenditures					
Academic Salaries	1000	51,161			
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000		219,570		
Other Operating Expenses and Services	5000	884,452	807,414	10,139	25,000
Capital Outlay	6000	343,141	602,490	2,119,814	7,171,904
Total Expenditures		1,278,754	1,629,474	2,129,953	7,196,904
Excess /(Deficiency) of Revenues over Expenditures		98,590	(416,474)	(2,003,810)	(7,121,904)
Other Financing Sources	8900				
Other Outgo	7000		356,000		
Net Increase/(Decrease) In Fund Balance		98,590	(772,474)	(2,003,810)	(7,121,904)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	3,190,610	3,289,200	31,047,479	29,043,669
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	3,190,610		31,047,479	
Ending Fund Balance, June 30		3,289,200	2,516,726	29,043,669	21,921,765

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900	2,448,301	2,606,000	315,065	363,000	0	0
Total Income		2,448,301	2,606,000	315,065	363,000	0	0
Cost of Sales	5890	1,746,765	1,982,200				
Gross Profit or Loss		701,536	623,800	315,065	363,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	463,644	395,000	258,211	250,000		
Employee Benefits	3000	179,339	145,000	81,822	80,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	88,620	83,800	29,806	33,000		
Capital Outlay	6000						
Total Expenditures		731,603	623,800	369,839	363,000	0	0
Net Profit or Loss		(30,067)	0	(54,774)	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) In Fund Balance		(30,067)	0	(54,774)	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,033,194	1,003,127	282,935	228,161		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,033,194		282,935		0	
Ending Fund Balance, June 30		1,003,127	1,003,127	228,161	228,161	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group – Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	84,069	100	173	150
Other Financing Sources	8900		33,635		
Total Income		84,069	33,735	173	150
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	1,160	1,500		
Other Operating Expenses and Services	5000	12,868	25,235		
Capital Outlay	6000	4,844	7,000		
Total Expenditures		18,872	33,735	0	0
Net Profit or Loss		65,197	0	173	150
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		65,197	0	173	150
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	32,855	98,052	40,696	40,869
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	32,855		40,696	
Ending Fund Balance, June 30		98,052	98,052	40,869	41,019

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group
70 Fiduciary Funds Group -- Part 1

990 VICTOR VALLEY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	119,513	136,700	105,837	90,110	105,837	90,110
Total Income		119,513	136,700	0	0	105,837	90,110
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	94,084	136,700				
Capital Outlay	6000						
Total Expenditures		94,084	136,700	0	0	105,837	90,110
Excess ((Deficiency) of Revenues over Expenditures		25,429	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000					105,837	90,110
Net Increase/(Decrease) in Fund Balance		25,429	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	183,568	208,997	0	0	7,781	7,781
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	183,568		0		7,781	
Ending Fund Balance, June 30		208,997	208,997	0	0	7,781	7,781

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	21,306,811	21,266,274				
State Revenues	8600	1,119,803	1,093,634				
Local Revenues	8800						
Total Income		22,426,614	22,359,908	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		22,426,614	22,359,908	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	22,390,974	22,359,908				
Net Increase/(Decrease) in Fund Balance		35,640	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	27,505	63,145				0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,505		0		0	
Ending Fund Balance, June 30		63,145	63,145	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group
 70 Fiduciary Funds Group -- Part 3

990 VICTOR VALLEY

For Actual Year: 2012-2013 Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		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				
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				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 990

Name: VICTOR VALLEY

Interfund Transfer Report

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					433,550	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			433,550	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,138,647			298,189	
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000				0		0
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrts	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000	1,138,647			1,138,647	252,844	1,391,491
Capital Outlay	6000				0		0
Library Books	6300				0		0
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000				0		0
Total Expenditures		1,138,647	0	0	1,138,647	252,844	1,391,491
Ending Balance					0	478,895	478,895

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					478,895	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			478,895	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,244,217			300,000	
		Instructional & Institutional Unrestricted					
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000				0		0
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	478,895	478,895
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	478,895	478,895
Other Operating Expenses and Services	5000		1,244,217		1,244,217	300,000	1,544,217
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	1,244,217	0	1,244,217	778,895	2,023,112
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2012-2013

District ID: 990

Name: VICTOR VALLEY

EPA Revenue	7,872,192
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Academic Administration	6010	7,872,192	0	0	7,872,192
TOTAL		7,872,192	0	0	7,872,192