

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2014-2015)  
(Budget Report for Fiscal Year 2015-2016)

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 10/9/15  
  
District Superintendent \_\_\_\_\_ Date 10/9/15

Contact: Karen Hardy

(760) 245-427 2450

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, 2015. 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: 2014-2015 Budget Year: 2015-2016

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	Total CEE	Total CEE	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Academic Salaries</b>							
Instructional Salaries							
Contract or Regular	1100	11,792,756	11,622,651				11,622,651
Other	1300	10,397,535	10,420,188				10,420,188
<b>Total Instructional Salaries</b>		22,190,293	22,242,839		0		22,242,639
<b>Non-Instructional Salaries</b>							
Contract or Regular	1200		3,203,416				3,203,416
Other	1400		739,849				739,849
<b>Total Non-Instructional Salaries</b>		0	3,943,065		0		3,943,065
<b>Total Academic Salaries</b>		22,190,293	26,165,904		0		26,165,904
<b>Classified Salaries</b>							
<b>Non-Instructional Salaries</b>							
Regular Status	2100		9,923,409		100,567		10,023,996
Other	2300		321,981		12,255		334,236
<b>Total Non-Instructional Salaries</b>		0	10,245,390		112,842		10,358,232
<b>Instructional Aides</b>							
Regular Status	2200	1,532,660	1,774,861				1,774,861
Other	2400	270,150	273,271				273,271
<b>Total Instructional Aides</b>		1,802,810	2,048,132		0		2,048,132
<b>Total Classified Salaries</b>		1,802,810	12,293,522		112,842		12,406,384
<b>Employee Benefits</b>							
Supplies and Materials	3000		5,190,026		10,827,998		10,672,234
Other Operating Expenses	4000		266,447		622,265		630,770
Equipment Replacement	5000				6,327,662		6,331,191
	6420				2,151		2,151
<b>Total Expenditures Prior to Exclusions</b>		29,449,576	56,259,522		169,092		56,428,614

**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: 2014-2015      Budget Year: 2015-2018

District ID: 990

Name: VICTOR VALLEY

Activities to Exclude	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		ECS 84362 A		ECS 84362 B		Excluded	
		Instructional Salary Cost		Total CEE		Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total		
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	161,827	161,827		161,827		161,827
Student Health Services Above Amount Collected	6441				0		0
Student Transportation	8491		49,999		49,999		49,999
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		455,610		455,610		455,610
<b>Objects to Exclude</b>	<b>Object Code</b>						
Rents and Leases	5060		479,503		479,503	2,312	461,615
Lottery Expenditures	1000						0
Academic Salaries	2000						0
Classified Salaries	3000						0
Employee Benefits	4000						0
Supplies and Materials	4100						0
Software	4200						0
Books, Magazines, & Periodicals	4300						0
Instructional Supplies & Materials	4400						0
Noninstructional Supplies & Materials							0
<b>Total Supplies and Materials</b>			0		0	0	0
<b>Other Operating Expenses and Services</b>	5000						0

**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: 2014-2015

Budget Year: 2015-2016

District ID: 990

Name: VICTOR VALLEY

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost	ECS 84362 A	Total CEE	ECS 84362 B	Excluded Activities	Total
Capital Outlay							
Library Books	6000						
Equipment	6300						0
	6400						
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Equipment		0		0		0	0
Total Capital Outlay		0		0		0	0
Other Outgo	7000						0
Total Exclusions		161,827		1,147,139		2,312	1,149,451
Total for ECS 84362, 50% Law		29,267,749		55,112,363		166,760	55,278,163
Percent of CEE (Instructional Salary Cost / Total CEE)		53.14%		100.00%			
50% of Current Expense of Education				27,556,192			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year							
Amount Required to be Expended for Salaries of Classroom Instructors		29,267,749		55,112,383		166,760	55,278,163
Reconciliation to Unrestricted General Fund Expenditures							
Total Expenditures Prior to Exclusions		29,449,576		56,259,522		169,092	56,428,614
Capital Expenditures	6000	26,864		665,132		5,012	670,144
Equipment Replacement (Back out)	6420			(859,585)		(5,012)	(684,597)
Total Unrestricted General Fund Expenditures		29,476,440		56,265,069		169,092	56,434,161

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2015

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	5,631,769	6,432,716	12,064,505
Cash With Fiscal Agents	9113	70,000		70,000
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,350,569	3,601,592	4,952,161
Due from Other Funds	9140	6,376	345,105	353,461
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	466,597		466,597
<b>TOTAL ASSETS</b>		<b>7,527,331</b>	<b>10,379,413</b>	<b>17,906,744</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,656,093	2,317,703	5,173,796
Accrued Salaries and Wages Payable	9520	471,623		471,623
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	31,276	2,201,656	2,233,134
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	530,216	5,537,070	6,067,268
<b>TOTAL LIABILITIES</b>		<b>3,688,412</b>	<b>10,056,629</b>	<b>13,946,041</b>

CALIFORNIA COMMUNITY COLLEGES  
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2015

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790	3,637,919	322,784	3,960,703
Total Fund Balance		3,637,919	322,784	3,960,703
<b>Fund Balance (GASB 54)</b>				
Nonspendable 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	0	0
Uncommitted Fund Balance	9790	3,637,919	322,784	3,960,703
<b>TOTAL FUND EQUITY</b>		7,527,331	10,379,413	17,906,744
<b>TOTAL LIABILITIES AND FUND EQUITY</b>				

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and In Banks	9111	6,992,793		
In County Treasury	9112			
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		6,992,793	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790	6,692,793		
<b>Total Fund Balance</b>		<b>6,692,793</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Committed Fund Balance	9752			
Assigned Fund Balance	9753			
Total Designated Fund Balance	9754	0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>6,692,793</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>6,692,793</b>	<b>0</b>	<b>0</b>



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, 2015

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			110,692			200,641
Cash With Fiscal Agents	9113						29,321,029
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			99			179
Due from Other Funds	9140			4,411			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	115,202	0	0	29,522,049
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			13,613			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			7,991			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	21,604	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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, 2015

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
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	93,598	0	0	29,522,049
<b>Total Fund Balance</b>		0	0	93,598	0	0	29,522,049
<b>Fund Balance (GASB 54)</b>							
Nonspendable Fund Balance	9750	0	0	0	0	0	0
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
<b>TOTAL FUND EQUITY</b>		0	0	93,598	0	0	29,522,049
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	115,202	0	0	29,522,049

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:  
 41 Capital Outlay Projects Fund  
 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	41			42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
<b>ASSETS</b>						
Cash, Investments, and Receivables	9100					
Cash:						
Awaiting Deposit and In Banks	9111					
In County Treasury	9112	5,931,510	15,217,652			
Cash With Fiscal Agents	9113					
Revolving Cash Accounts	9114					
Investments (et cost)	9120					
Accounts Receivable	9130	14,715	15,246			
Due from Other Funds	9140		2,000,000			
Inventories, Stores, and Prepaid Items	9200					
Inventories and Stores	9210					
Prepaid Items	9220					
<b>TOTAL ASSETS</b>		5,946,225	17,232,896		0	
<b>LIABILITIES</b>						
Current Liabilities and Deferred Revenue	9500					
Accounts Payable	9510	138,111	1,976,012			
Accrued Salaries and Wages Payable	9520					
Compensated Absences Payable Current	9530					
Due to Other Funds	9540	1,447				
Temporary Loans	9550					
Current Portion of Long-Term Debt	9560					
Deferred Revenues	9570					
<b>TOTAL LIABILITIES</b>		139,558	1,976,012		0	

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds;

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	41			42		43	
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund	Revenue Bond Construction Fund	General Obligation Bond Fund		
<b>FUND BALANCE (NON-GASB 54)</b>								
Fund Balance Reserved	9710							
NonCash Assets	9711							
Amounts Restricted by Law for Specific Purposes	9712							
Reserve for Encumbrances Credit	9713							
Reserve for Encumbrances Debit	9714							
Reserve for Debt Services	9715							
Assigned/Committed	9754							
Unassigned	9790	5,806,667	15,254,886		15,254,886			
<b>Total Fund Balance</b>		<b>5,806,667</b>	<b>15,254,886</b>		<b>15,254,886</b>		<b>0</b>	
<b>Fund Balance (GASB 54)</b>								
Nonspendable Fund Balance	9750							
Restricted Fund Balance	9751							
Committed Fund Balance	9752							
Assigned Fund Balance	9753							
Total Designated Fund Balance	9754	0			0		0	
Uncommitted Fund Balance	9790							
<b>TOTAL FUND EQUITY</b>		<b>5,806,667</b>	<b>15,254,886</b>		<b>15,254,886</b>		<b>0</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>5,946,225</b>	<b>17,232,896</b>		<b>17,232,896</b>		<b>0</b>	

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, 2015

District ID: 990

Name: VICTOR VALLEY

Description	C.A (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113	433,448	338,500		
Revolving Cash Accounts	9114	4,250	1,000		
Investments (at cost)	9120	81,415			
Accounts Receivable	9130	389,466	35,084		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,183,958			
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		2,092,537	374,594	0	0
<b>TOTAL ASSETS</b>					

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, 2015

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	345,179	176,944		
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	598,690			
Total Current Liabilities and Deferred Revenue		943,869	176,944	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
<b>TOTAL LIABILITIES</b>	966	<b>943,869</b>	<b>178,944</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund  
52 Cafeteria Fund

53 Farm Operations Fund  
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790	1,148,666	195,650		
<b>Total Reserved Fund Balance</b>		<b>1,148,666</b>	<b>195,650</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>					
Nonspendable Fund Balance	9750				
Restricted Fund Balance	9751				
Committed Fund Balance	9752				
Assigned Fund Balance	9753				
Total Designated Fund Balance	9754	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>					
Contributed Capital	9800				
Retained Earnings	9610				
Investment In General Fixed Assets	9650				
Investment In General Fixed Assets	9680				
<b>TOTAL FUND EQUITY</b>		<b>1,148,666</b>	<b>195,650</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,092,537</b>	<b>374,594</b>	<b>0</b>	<b>0</b>

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, 2015

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and In Banks	9111		
In County Treasury	9112	571,475	41,125
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	20,000	
Investments (at cost)	9120		
Accounts Receivable	9130	319	37
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		591,794	41,162



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds;

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2015

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61		Other Internal Service Fund
		Self-Insurance Fund		
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	10,565		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>Total Current Liabilities and Deferred Revenue</b>		<b>10,565</b>		<b>0</b>
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			
<b>Total Long-Term Liabilities</b>		<b>0</b>		<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>10,565</b>		<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

81 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 980

Name: VICTOR VALLEY

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund		
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			41,162
Unassigned	9790		581,229	41,162
<b>Total Reserved Fund Balance</b>			<b>581,229</b>	<b>41,162</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance			0	0
Uncommitted(Unrestricted) Fund Balance	9790			
Other Equity	9800			
Contributed Capital	9810			
Retained Earnings	9850			
Investment in General Fixed Assets	9890			
<b>TOTAL FUND EQUITY</b>			<b>581,229</b>	<b>41,162</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>			<b>591,794</b>	<b>41,162</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and In Banks	9111								
In County Treasury	9112								
Cash With Fiscal Agents	9113	369,793		34,158	249,309	13,550			19,226
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130			936	(29,196)	7,888			62,752
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
<b>TOTAL ASSETS</b>		<b>369,793</b>	<b>0</b>	<b>35,094</b>	<b>220,111</b>	<b>21,238</b>	<b>0</b>	<b>0</b>	<b>61,976</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	40,076		(1)	65,421				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			35,095					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		40,076	0	35,094	65,421	0	0	0	0
Long-Term Liabilities	9800								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	40,076	0	35,094	65,421	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	78 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	329,717	0		154,690	21,188	0		81,978
<b>Total Reserved Fund Balance</b>		<b>329,717</b>	<b>0</b>		<b>154,690</b>	<b>21,188</b>	<b>0</b>		<b>81,978</b>
<b>Fund Balance (GASB 54)</b>									
Nonspendable Fund Balance	9750								
Restricted Fund Balance	9751								
Committed Fund Balance	9752								
Assigned Fund Balance	9753								
Total Designated Fund Balance	9754	0	0		0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>									
Contributed Capital	9800								
Retained Earnings	9810					50			
Investment in General Fixed Assets	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>329,717</b>	<b>0</b>	<b>35,094</b>	<b>154,690</b>	<b>21,238</b>	<b>0</b>	<b>0</b>	<b>81,978</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>389,793</b>	<b>0</b>	<b>35,094</b>	<b>220,111</b>	<b>21,238</b>	<b>0</b>	<b>0</b>	<b>81,978</b>

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

**Details of General Fund Revenue**

For Actual Year: 2014-2015 District ID: 980 Name: VICTOR VALLEY

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	Restricted Actual	General Fund Actual		
<b>Federal Revenues</b>							
Forest Revenues	8100					0	
Higher Education Act	8120		349,754			349,754	
Workforce Investment Act	8130					0	
Temporary Assistance for Needy Families (TANF)	8140		120,073			120,073	
Student Financial Aid	8150		183,773			183,773	
Veterans Education	8160		10,788			10,788	
Vocational and Technical Education Act (VATEA)	8170					0	
Other Federal Revenues	8190		1,841,778			1,841,778	
<b>Total Federal Revenues</b>	8100	0	2,308,144			2,308,144	
<b>State Revenues</b>							
General Apportionments	8600					0	
Apprenticeship Apportionment	8811					0	
State General Apportionment	8612	28,052,391				28,052,391	
Other General Apportionment	8813	355,233				355,233	
<b>General Categorical Programs</b>							
Child Development	8621					0	
Extended Opportunity Programs and Services(EOPS)	8622		958,328			958,328	
Disabled Students Programs and Services(DSPS)	8623		615,315			615,315	
Temporary Assistance for Needy Families (TANF)	8624					0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		454,511			454,511	
Telecommunications and Technology Infrastructure Program (TTIP)	8828		1,194,987			1,194,987	
<b>Other General Categorical Programs</b>	8827					0	

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

**Details of General Fund Revenue**

For Actual Year: 2014-2015

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund \$11		Fund \$12		Fund \$10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
EPA Proceeds	8630	8,779,140				8,779,140	
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651		100,526			100,526	
Other Reimbursable Categorical Programs	8652		8,731,393			8,731,393	
State Tax Subventions	8670						
Homeowners' Property Tax Relief	8671	129,461				129,461	
Timber Yield Tax	8672					0	
Other State Tax Subventions	8673					0	
State Non-Tax Revenues	8890						
State Lottery Proceeds	8681	1,269,899	410,727			1,680,626	
State Mandated Costs	8685	878,687				878,687	
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8890					0	
Total State Revenues	8600	39,262,811	10,485,787			49,728,598	

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2014-2015

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	10,847,878		10,847,878
Tax Allocation, Supplemental Roll	8812	192,916		192,918
Tax Allocation, Unsecured Roll	8813	848,002		846,002
Prior Years Taxes	8818	131,071		131,071
Education Revenues Augmentation Fund (ERAF)	8817	(4,558,024)		(4,556,024)
Redevelopment Agency Funds - Pass Through	8818	62,470		82,470
Redevelopment Agency Funds - Residual	8819	388,890		388,890
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	221,399	134,803	356,202
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	188,990	8,948	197,938
Interest and Investment Income	8860	88,073		88,073
Student Fees and Charges	8870			
Community Services Classes	8872	75,745	108,754	185,499
Dormitory	8873			0
Enrollment	8874	1,845,339		1,845,339
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8878			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	64,329		64,329
Nonresident Tuition	8860	548,389		548,389
Parking Services and Public Transportation	8881		372,745	372,745
Other Student Fees and Charges	8885	1,891	55,440	57,131
Other Local Revenues	8890	1,242,072	2,708,381	3,950,453
Total Local Revenues	8800	11,969,030	3,390,071	15,359,101
Total Revenues		51,231,841	18,182,002	87,393,843



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

**Details of General Fund Revenue**

For Actual Year: 2014-2015 District ID: 990 Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>				
Proceeds of General Fixed Assets	8900			0
Proceeds of Long-Term Debt	8910			0
Incoming Transfers – (8981/8982/8983)	8940		2,000,000	2,000,000
<b>Total Other Financing Sources</b>	898#	0	2,000,000	2,000,000
<b>Total Revenues and Other Financing Sources</b>	9900	51,231,841	18,182,002	69,393,843

**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: 2014-2015 Budget Year: 2015-2018

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	313,429	27,630	11,808	10,318		362,983
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	863,339	32,729	42,029	8,227		944,324
Business and Management	0500	977,536	22,034	2,382			1,001,952
Communications	0600						0
Computer and Information Science	0700	810,705		1,986	45,885		858,556
Education	0800	999,724	407,369	283,502	8,884		1,899,279
Engineering and Related Industrial Technology	0800	2,041,335	223,230	250,282	294,815		2,809,482
Fine and Applied Arts	1000	1,282,517	57,995	52,030	88,589		1,479,131
Foreign language	1100	318,113		418			318,529
Health	1200	2,031,731	85,491	212,381	2,021,053		4,350,636
Consumer Education And Home Economics	1300	347,877	22,375	85,907	1,808		437,967
Law	1400						0
Humanities(Letters)	1500	1,999,935	18,614	22,631			2,039,380
Library Science	1600						0
Mathematics	1700	1,954,828		32,842	8,733		1,994,201
Military Studies	1000						0
Physical Sciences	1900	519,511	35,744	15,832	1,072		572,159
Psychology	2000	375,250		4,705			379,955
Public Affairs and Services	2100	180,564	44,270	182,782	8,226		425,842
Social Sciences	2200	1,331,339	459	9,413			1,341,211
Commercial Services	3000						0
Interdisciplinary Studies	4900	12,705,530	129,604	10,795	2,148		12,845,077
Instruc Staff-Retirees' Bnfts & Retire Incentis	5900		821,859				821,859
<b>Sub-Total Instructional Activities</b>		<b>28,853,281</b>	<b>1,724,403</b>	<b>1,211,483</b>	<b>2,493,356</b>		<b>34,282,503</b>
<b>Total Expenditures for GF Activities*</b>		<b>30,342,538</b>	<b>24,180,951</b>	<b>13,655,865</b>	<b>7,859,797</b>	<b>247,399</b>	<b>76,086,548</b>

\*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: 2014-2015 Budget Year: 2015-2018

District ID: 990 Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (8000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	250,499	1,266,874	88,569	1,110		1,605,072
Course and Curriculum Development	6020	224,404	2,359,899	3,502,415	660,282		6,787,000
Academic / Faculty Senate	6030		374,817	4,790			379,407
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		<b>474,903</b>	<b>4,001,390</b>	<b>3,593,794</b>	<b>981,392</b>	<b>0</b>	<b>8,751,479</b>
Instructional Support Services	8100						
Learning Center	8110						0
Library	8120	108,738	748,720	78,885	71,255		1,007,398
Media	6130		127,248	13,329	1,831		142,408
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		33,460	9,835			43,295
<b>Total Instructional Support Services</b>		<b>108,738</b>	<b>910,428</b>	<b>99,649</b>	<b>73,088</b>	<b>0</b>	<b>1,193,101</b>
Admissions and Records	6200		787,214	18,259	1,335		788,808
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,309,884	14,018			1,323,880
Matriculation and Student Assessment	6320	49	289,165	74,701	4,431		388,386
Transfer Programs	6330						0
Career Guidance	6340	24,845	99,368	41,353			165,366
Other Student Counseling and Guidance	6390		174,187	101,529	3,715		279,411
<b>Total Student Counseling and Guidance</b>		<b>24,894</b>	<b>1,872,364</b>	<b>231,599</b>	<b>8,148</b>	<b>0</b>	<b>2,136,823</b>

**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: 2014-2015 Budget Year: 2015-2018

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	8400						
Cal Work Opportunity and Responsibility to Kids *	6410		344,028	310,047	4,744		658,819
Disabled Student Programs and Services (DSPS)	6420	12,718	797,414	80,087	9,556		899,785
Extended Opportunity Programs and Services (EOPS)	6430	83,876	678,203	20,123	1,607	247,399	1,011,008
Health Services	6440						0
Student Personnel Administration	6450	18,081	691,305	520,922			1,228,288
Financial Aid Administration	6460		1,170,859	217,521	18,055		1,406,435
Job Placement Services	6470			128,959	165		127,124
Veterans Services	6480			12,363	3,911		18,274
Miscellaneous Student Services	6490						0
<b>Total Other Student Services</b>		92,453	3,681,609	1,286,032	38,040	247,399	5,347,733
Operation and maintenance of Plant	8500						
Building Maintenance and Repairs	8510		1,143,471	159,552	2,821		1,305,844
Custodial Services	8530		1,151,817	86,001	3,428		1,243,248
Grounds Maintenance and Repairs	6550		599,700	21,940			821,640
Utilities	8570			1,826,438			1,828,438
Other Operations and Maintenance of Plant	8590			85,457			85,457
<b>Total Operation and Maintenance of Plant</b>	8500	0	2,894,988	1,981,388	8,249	0	4,882,825
Planning, Policymaking and Coordinations	8600		2,312,468	1,064,907	3,724,887		7,122,062

\* 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: 2014-2015      Budget Year: 2015-2018

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		609,230				609,230
Fiscal Operations	6720	415,464	1,054,181	1,429,260	5,895		2,904,800
Human Resources Management	6730	208,220	553,385	544,993			1,306,578
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			9,283			9,283
Staff Diversity	6760			8,493			8,493
Logistical Services	6770		1,488,567	623,224	810,178		2,719,969
Management Information Systems	6780		2,142,884	1,365,896	12,821		3,540,981
Other General Institutional Support Services	6790		49,435	40,422			89,857
<b>Total General Institutional Support Services</b>	<b>6700</b>	<b>823,884</b>	<b>5,895,442</b>	<b>4,041,371</b>	<b>828,494</b>	<b>0</b>	<b>11,188,991</b>
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	63,157	5,875	47,258			118,290
Community Usa of Facilities	6830	44,236	112,842	9,702	5,012		171,792
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	<b>6800</b>	<b>107,393</b>	<b>118,717</b>	<b>56,980</b>	<b>5,012</b>	<b>0</b>	<b>288,082</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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

For Actual Year: 2014-2015      Budget Year: 2015-2018

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	8900						
Bookstore	8910						0
Child Development Centers	8920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	8950						0
Student and Co-Curricular Activities	8980						0
Student Housing	8970						0
Other Ancillary Services	8990						0
<b>Total Ancillary Services</b>	<b>6900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Auxiliary Operations	7000						
Contract Education	7010	58,410	1,708	45,911			104,029
Other Auxiliary Operations	7090			2,312			2,312
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>58,410</b>	<b>1,708</b>	<b>46,223</b>	<b>0</b>	<b>0</b>	<b>108,341</b>

**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: 2014-2015      Budget Year: 2015-2016

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
<b>Total Long-Term Debt and Other Financing</b>	<b>7200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7360						0
<b>Total Transfers, Student Aid and Other Outgo</b>	<b>7300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Sub-Total Non-Instructional Activities</b>		<b>1,489,275</b>	<b>22,456,548</b>	<b>12,444,382</b>	<b>5,168,441</b>	<b>247,399</b>	<b>41,804,045</b>
<b>Total Expenditures General Fund: activities *</b>		<b>30,342,536</b>	<b>24,100,951</b>	<b>13,655,865</b>	<b>7,658,797</b>	<b>247,399</b>	<b>76,088,548</b>

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VICTOR VALLEY

I.	2015-2016 Appropriations Limit:				
A.	2014-2015 Appropriations Limit:				\$98,706,384
B.	2015-2016 Price Factor:		1.0382		
C.	Population factor:				
	1. 2013-2014 Second Period Actual FTES		9,462.34		
	2. 2014-2015 Second Period Actual FTES		9,072.44		
	3. 2014-2015 Population change factor (C2/C1)		0.9588		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)				\$98,250,343
E.	Adjustments to Increase limit:				
	1. Transfers in of financial responsibility			\$0	
	2. Temporary voter approved Increases			0	
	3. Total adjustments - Increase				0
	Sub-Total (D + E.3)				\$98,250,343
F.	Adjustments to decrease limit:				
	1. Transfers out of financial responsibility			\$0	
	2. Lapses of voter approved Increases			0	
	3. Total adjustments - decrease				0
G.	2015-2016 Appropriations Limit (D + E.3 - F.3)				\$98,250,343
II.	2015-2016 Appropriations Subject to Limit:				
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)				42,258,785
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)				1,864,788
C.	Local Property taxes				11,419,447
D.	Estimated excess Debt Service taxes				0
E.	Estimated Parcel taxes, Square Foot taxes, etc.				0
F.	Interest on proceeds of taxes				37,260
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates				0
H.	2015-2016 Appropriations Subject to Limit				\$55,600,240



For Actual Year: 2014-2015 Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			2,306,144	1,628,600	2,306,144	1,628,600
State Revenues	8600	39,262,811	47,103,038	10,465,787	18,114,905	49,728,598	85,217,943
Local Revenues	8800	11,969,030	11,280,879	3,390,071	2,083,818	15,359,101	13,384,497
Total Revenues		51,231,841	58,383,917	18,162,002	21,827,123	67,393,843	80,211,040
<b>EXPENDITURES:</b>							
Academic Salaries	1000	26,185,904	24,691,309	1,658,055	2,628,046	27,841,959	27,319,355
Classified Salaries	2000	12,636,796	12,177,118	2,279,498	2,910,232	14,916,294	15,067,348
Employee Benefits	3000	10,841,603	12,814,521	1,123,431	1,385,094	11,785,234	14,179,615
Supplies and Materials	4000	655,989	893,537	1,256,529	1,514,804	1,912,498	2,408,141
Other Operating Expenses and Services	5000	6,331,192	6,161,413	5,412,175	8,589,464	11,743,367	14,750,877
Capital Outlay	6000	670,144	719,673	6,989,653	4,022,338	7,659,797	4,742,011
Total Expenditures		57,121,808	57,457,569	18,717,341	21,029,778	75,839,149	78,487,347
Excess/(Deficiency) of Revenues over Expenditures		(5,889,967)	928,348	(2,555,339)	797,345	(8,445,306)	1,723,693
Other Financing Sources	8900			2,000,000		2,000,000	0
Other Outgo	7000		829,700	247,389	1,190,594	247,389	2,020,294
Net Increase/(Decrease) in Fund Balance		(5,889,967)	98,046	(802,738)	(393,249)	(6,692,705)	(296,601)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	9,527,886	3,637,919	1,125,522	322,764	10,653,408	3,960,703
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	9,527,886		1,125,522		10,653,408	
Ending Fund Balance, June 30		3,637,919	3,734,567	322,784	(70,485)	3,980,703	3,664,102

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	REVENUE BOND INTEREST AND REDEMPTION FUND	OTHER DEBT SERVICE FUND	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8800						
Local Revenues	8800	7,650,058	7,187,684				
Total Revenues		7,650,058	7,187,684	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	1,271,500	1,480,644				
Debt Interest and Other Service Charges	7120	5,625,700	5,707,040				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	8,897,200	7,187,684				
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(6,897,200)	(7,187,684)	0	0	0	0
Net Increase/Decrease in Fund Balance		952,858	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	7,739,935	8,692,793				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,739,935		0	0	0	0
Ending Fund Balance, June 30		8,692,793	8,692,793	0	0	0	0

For Actual Year: 2014-2015 Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					123,015	123,015
Local Revenues	8800					136,311	151,891
Total Income		0	0	0	0	259,989	274,908
<b>Expenditures</b>							
Academic Salaries	1000					104,902	109,929
Classified Salaries	2000					61,882	62,444
Employee Benefits	3000					52,462	92,572
Supplies and Materials	4000					12,756	9,288
Other Operating Expenses and Services	5000					3,104	683
Capital Outlay	6000						
Total Expenditures		0	0	0	0	234,888	274,906
Excess/(Deficiency) of Revenues over Expenditures		0	0	0	0	25,103	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) In Fund Balance		0	0	0	0	25,103	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	86,495	93,598
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		86,495	
Ending Fund Balance, June 30		0	0	0	0	93,598	93,598

For Actual Year: 2014-2015 Budget Year: 2015-2016

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8600					288,808	1,819,800
Total Income		0	0	0	0	288,808	1,819,800
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess/(Deficiency) of Revenues over Expenditures		0	0	0	0	288,808	1,819,600
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	288,808	1,819,600
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	29,253,243	29,522,049
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	29,253,243	
Ending Fund Balance, June 30		0	0	0	0	29,522,049	31,341,849

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8800						
Local Revenues	8800	1,556,817	1,213,000	79,184	75,000		
Total Income		1,556,817	1,213,000	79,184	75,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,580	38,000				
Other Operating Expenses and Services	5000	862,884	1,184,519				
Capital Outlay	6000	422,379	514,104	8,050,622	7,868,343		
Total Expenditures		1,287,803	1,734,623	8,050,622	7,868,343	0	0
Excess/(Deficiency) of Revenues over Expenditures		269,014	(521,623)	(7,971,458)	(7,791,343)	0	0
Other Financing Sources	8800	2,000,000					
Other Outgo	7000		400,000				
Net Increase/(Decrease) In Fund Balance		2,269,014	(921,623)	(7,971,458)	(7,791,343)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,537,853	5,808,887	23,226,344	15,254,886	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,537,853		23,226,344		0	
Ending Fund Balance, June 30		5,806,867	4,885,044	15,254,886	7,463,543	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

990 VICTOR VALLEY

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800			366,629	303,000		
Other Financing Sources	8900	2,517,858	2,375,800				
Total Income		2,517,858	2,375,800	366,629	303,000	0	0
Cost of Sales	5880	1,737,122	1,787,700				
Gross Profit or Loss		780,736	588,100	366,629	303,000	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	371,810	375,000	187,245	250,000		
Employee Benefits	3000	147,228	140,000	82,492	70,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	65,328	92,400	25,784	20,500		
Capital Outlay	6000						
Total Expenditures		584,366	807,400	275,501	340,500	0	0
Net Profit or Loss		198,372	(19,300)	91,128	(37,500)	0	0
Other Outgo	7000						
Net Increase/(Decrease) In Fund Balance		198,372	(19,300)	91,128	(37,500)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	952,296	1,148,888	104,522	195,650		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	952,296		104,522		0	
Ending Fund Balance, June 30		1,148,888	1,129,388	195,650	158,150	0	0

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

990 VICTOR VALLEY

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Local Revenues	8800	52,586	100	161	150
Other Financing Sources	8800	841,333	33,635		
Total Income		693,919	33,735	161	150
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	2,180	1,500		
Other Operating Expenses and Services	5000	239,021	25,235		
Capital Outlay	6000	7,026	7,000		
Total Expenditures		246,207	33,735	0	0
Net Profit or Loss		445,712	0	161	150
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		445,712	0	161	150
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	135,517	581,229	41,001	41,162
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	135,517		41,001	
Ending Fund Balance, June 30		581,229	581,229	41,162	41,312



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

Z0 Fiduciary Funds Group -- Part 1

990 VICTOR VALLEY

For Actual Year: 2014-2015 Budget Year: 2015-2018

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	164,550	182,000	112,971	182,000	91,100	91,100
Total Income		164,550	182,000	112,971	182,000	91,100	91,100
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	114,199	162,000				
Capital Outlay	0000						
Total Expenditures		114,199	162,000				
Excess /(Deficiency) of Revenues over Expenditures		50,351	0	112,971	0	91,100	0
Other Financing Sources	8900						
Other Outgo	7000					120,752	91,100
Net Increase/(Decrease) in Fund Balance		50,351	0	(7,781)	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	279,366	329,717			7,781	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	279,366		7,781	0		
Ending Fund Balance, June 30		329,717	329,717	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

20 Fiduciary Funds Group -- Part 2

980 VICTOR VALLEY

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	24,174,081	22,448,477				
State Revenues	8600	1,510,596	1,382,716				
Local Revenues	8800						
Total Income		25,684,677	23,831,193	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		25,684,677	23,831,193	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	25,596,500	23,631,193				
Net Increase/(Decrease) in Fund Balance		88,177	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	66,513	154,690	21,238	21,238	21,238	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	66,513		21,238			0
Ending Fund Balance, June 30		154,890	154,890	21,238	21,238	21,238	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group - Part 3

980 VICTOR VALLEY

For Actual Year: 2014-2015

Budget Year: 2015-2018

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8600				
Total Income		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			71,988	50,000
Capital Outlay	6000				
Total Expenditures		0	0	71,988	50,000
Excess (Deficiency) of Revenues over Expenditures		0	0	(71,988)	(50,000)
Other Financing Sources	8900			73,988	50,000
Other Outgo	7000				
Net Increase/(Decrease) In Fund Balance		0	0	1,978	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010			80,000	81,978
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		80,000	
Ending Fund Balance, June 30		0	0	81,978	81,978

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

**Interfund Transfer Report**

For Actual Year: 2014-2015

District ID: 990

Name: VICTOR VALLEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	2,000,000
12	RESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	2,000,000

**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: 2014-2015 Budget Year: 2015-2016

District ID: 990 Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20	Instructional (AC 0100-4600)	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 8000-6700)	Support Activities (AC 8600-7390)			
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0				0
Actual Fiscal Year Data							
State Lottery Proceeds:	8661		1,269,899			410,727	
<b>Expenditures</b>							
Academic Salaries	1000						0
Classified Salaries	2000						0
Employee Benefits	3000						0
Supplies & Materials	4000						0
Software	4100						0
Books, Magazines, & Periodicals	4200						0
Instructional Supplies & Materials	4300						128,356
Noninstructional Supplies & Mtrls	4400						0
<b>Total Supplies and Materials</b>		0	0	0		128,356	128,356
Other Operating Expenses and Services	5000	1,269,899				211,116	1,481,015
Capital Outlay	6000						
Library Books	6300						71,255
Equipment	6400						0
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
<b>Total Capital Outlay</b>		0	0	0		71,255	71,255
Other Outgo	7000						0
<b>Total Expenditures</b>		1,269,899	0	0		410,727	1,680,626
<b>Ending Balance</b>						0	0

**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: 2014-2015 Budget Year: 2015-2018

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)	Instructional Materials Proposition 20	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:						
Nat Beginning Balance, July 1	9010					
Adjustments	9020					
Adjusted Beginning Balance	9030		0			0
Budget Fiscal Year Data						
State Lottery Proceeds:	8681		1,270,141		220,149	
		Instructional & Institutional Unrestricted				
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 8800-7390)	Total Unrestricted	
<b>Expenditures</b>						
Academic Salaries	1000				0	0
Classified Salaries	2000				0	0
Employee Benefits	3000				0	0
Supplies & Materials	4000					
Software	4100					
Books, Magazines, & Periodicals	4200					
Instructional Supplies & Materials	4300					
NonInstructional Supplies & Miris	4400				25,282	25,282
<b>Total Supplies and Materials</b>		0	0	0	25,282	25,282
<b>Other Operating Expenses and Services</b>		1,270,141			1,270,141	1,465,008
Capital Outlay	5000					
Library Books	6000					
Equipment	8300					
Equipment - Additional	6410					
Equipment - Replacement	6420					
<b>Total Capital Outlay</b>		0	0	0	0	0
Other Outgo	7000					
<b>Total Expenditures</b>		1,270,141	0	0	1,270,141	1,490,290
<b>Ending Balance</b>					0	0

For Actual Year: 2014-2015

District ID: 990

Name: VICTOR VALLEY

EPA Revenue	8,779,140
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5800	8,779,140	0	0	8,779,140
<b>TOTAL</b>		<b>8,779,140</b>	<b>0</b>	<b>0</b>	<b>8,779,140</b>

**CALIFORNIA COMMUNITY COLLEGES**  
Annual Financial and Budget Report

**Pension Costs**

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 600

Name: VICTOR VALLEY

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	1,736,188	6.25%	1,412,428	11.44%		3,150,614	N/A	N/A
2014-15	2,151,797	8.88%	1,571,639	11.77%		3,723,436	572,822	18.16%
2015-16	2,658,648	10.73%	1,313,091	11.85%		3,971,737	248,301	6.87%
2016-17	3,157,088	12.58%	1,454,744	13.05%		4,611,832	640,095	16.12%
2017-18	3,855,530	14.43%	1,873,801	18.80%		5,529,331	917,499	19.89%
2018-19	4,153,972	16.28%	2,082,872	16.20%		6,218,644	687,313	12.43%
2019-20	4,852,414	18.13%	2,263,347	19.90%		6,915,761	699,117	11.25%
2020-21	4,913,759	19.10%	2,322,369	20.40%		7,236,128	320,367	4.63%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

The district will stay in compliance to the best of its ability.