## California Community Colleges

# **ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2015-2016) (Budget Report for Fiscal Year 2016-2017)

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.

Chief Business Officer

District Superintendent

Contact: Tracey Richardson

(760) 245-4271

is due to the Chancellor's Office on or before October 10, 2016. Please submit the report to: In accordance with the California Code of Regulations, Section 58305(d) a copy of this report

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

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

**Annual Financial and Budget Report** 

## The Current Expense of Education

#### SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

		20000)	700000		
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	9,991,921	10,033,424		10,033,424
Other	1300	11,509,445	11,514,467		11,514,467
Total Instructional Salaries		21,501,366	21,547,891	0	21,547,891
Non-Instructional Salaries					
Contract or Regular	1200		2,880,872		2,880,872
Other	1400		533,655		533,655
Total Non-Instructional Salaries		0	3,414,527	0	3,414,527
Total Academic Salaries		21,501,366	24,962,418	0	24,962,418
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		9,222,899	48,554	9,271,453
Other	2300		652,042	23,853	675,895
Total Non-Instructional Salarles		0	9,874,941	72,407	9,947,348
Instructional Aides					
Regular Status	2200	1,454,698	1,679,365	:	1,679,365
Other	2400	272,260	291,175		291,175
Total Instructional Aides		1,726,958	1,970,540	0	1,970,540
Total Classified Salaries		1,726,958	11,845,481	72,407	11,917,888
Employee Benefits	3000	5,561,072	13,428,667	24,059	13,452,726
Supplies and Materials	4000		590,616	7,070	597,686
Other Operating Expenses	5000		5,903,877	15,404	5,919,281
Equipment Replacement	6420		752		752
Total Expenditures Prior to Exclusions		28,789,396	56,731,811	118,940	56,850,751

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

. 2010-2017

District ID: 990

		1			
1,271,037		1,271,037		5000	Other Operating Expenses and Services
0	0	0	0		Total Supplies and Materials
0				4400	Noninstructional, Supplies & Materials
0				4300	Instructional Supplies & Materials
0				4200	Books, Magazines, & Periodicals
0				4100	Software
į				4000	Supplies and Materials
0				3000	Employee Benefits
0				2000	Classified Salaries
0				1000	Academic Salaries
					Lottery Expenditures
495,105	7,373	487,732		5060	Rents and Leases
				Object Code	Objects to Exclude
540,776		540,776		6740	Noninstructional Staff-Retirees' Benefits and Retirement Incentives
50,061		50,061		6491	Student Transportation
0				6441	Student Health Services Above Amount Collected
261,978		261,978	261,978	5900	Instructional Staff-Retirees' Benefits and Retirement Incentives
				TOP Code	Activities to Exclude
Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110	•	Exclusions
	Activities	Total CEE	Instructional Salary Cost	•	
	Excluded	ECS 84362 B	ECS 84362 A		
	Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		

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

**Annual Financial and Budget Report** 

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

119,762	57,691,600	28,819,866		Total Unrestricted General Fund Expenditures
0	(752)		6420	Equipment Replacement (Back out)
822	960,541	30,470	6000	Capital Expenditures
118,940	56,731,811	28,789,396	6.	Total Expenditures Prior to Exclusions
				Reconciliation to Unrestricted General Fund Expenditures
				Instructors
111,567	54,120,227	28,527,418		Amount Required to be Expended for Salaries of Classroom
				preceeding Fiscal Year
				Nonexempted (Remaining) Deficiency from second
	27,060,114			50% of Current Expense of Education
	100.00%	52.71%		Percent of CEE (Instructional Salary Cost / Total CEE)
111,567	54,120,227	28,527,418	0	Total for ECS 84362, 50% Law
7,373	2,611,584	261,978		Total Exclusions
			7000	Other Outgo
0	0	0		Total Capital Outray
0	0	0		Total Equipment
			6420	Equipment - Replacement
			6410	Equipment - Additional
			6400	Equipment
			6300	Library Books
			6000	Capital Outlay
AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110	Code	
Activities	Total CEE	Instructional Salary Cost	Object	
Excluded	ECS 84362 B	ECS 84362 A		
Activity (ECSX)	Activity (Ecoo)	ACTIVITY (ECSA)		

#### COMBINED BALANCE SHEET

#### Governmental Funds Group

#### 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2016

District ID: 990

831,139 0 0 0 7,806,449	7,100,000			
831,139 0 0	7 150 356	656,093	9570	Deferred Revenues
831,139 0			9560	Current Portion of Long-Term Debt
831,139			9550	Temporary Loans
	820,567	10,572	9540	Due to Other Funds
0			9530	Compensated Absences Payable Current
450,461		450,461	9520	Accrued Salaries and Wages Payable
5,555,163	2,856,088	2,699,075	9510	Accounts Payable
			9500	Current Liabilities and Deferred Revenue
				LIABILITIES
20,085,092	11,058,859	9,026,233		TOTAL ASSETS
50,209	40,841	9,368	9220	Prepaid Items
0			9210	Inventories and Stores
			9200	Inventories, Stores, and Prepaid Items
434,144	428,498	5,646	9140	Due from Other Funds
2,973,011	1,354,356	1,618,655	9130	Accounts Receivable
0			9120	Investments (at cost)
0			9114	Revolving Cash Accounts
100,000		100,000	9113	Cash With Fiscal Agents
16,527,728	9,235,164	7,292,564	9112	In County Treasury
0		The second secon	9111	Awaiting Deposit and in Banks
				Cash:
			9100	Cash, Investments, and Receivables
				ASSETS
COMBINED	Restricted	Unrestricted	(Object)	Description
General Fund	General Fund	General Fund	C A	
10	12	<b>1</b>		

COMBINED BALANCE SHEET

10 General Fund — Combined

For Year Ended June 30, 2016

(Total Unrestricted and Restricted)

District ID: 990 Name: VICTOR VALLEY

		11	12	10
	C A	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711		drops werbild and property of the second sec	0
Amounts Restricted by Law for Specific Purposes	9712		de ligit de	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	5,210,032	231,848	5,441,880
Total Fund Balance		5,210,032	231,848	5,441,880
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		5,210,032	231,848	5,441,880
TOTAL LIABILITIES AND FUND EQUITY	_	9,026,233	11,058,859	20,085,092

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

Other Debt Service Fund

For Year Ended June 30, 2016

COMBINED BALANCE SHEET

District ID: 990 Nam

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,159,035		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130		d and a second s	
Due from Other Funds	9140			
TOTAL ASSETS		8,159,035	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	

Annual Financial and Budget Report

**Governmental Funds Group** 

Debt Service Funds:

**Bond Interest and Redemption Fund** 

Revenue Bond Interest and Redemption Fund

For Year Ended June 30, 2016

COMBINED BALANCE SHEET

Other Debt Service Fund

District ID: 990 Name: VICTOR VALLEY

0	0	8,159,035		TOTAL LIABILITIES AND FUND EQUITY
0	0	8,159,035		TOTAL FUND EQUITY
			9790	Uncommitted Fund Balance
0	0	0		Total Designated Fund Balance
			9754	Assigned Fund Balance
			9753	Committed Fund Balance
			9752	Restricted Fund Balance
			9751	Nonspendable Fund Balance
			9750	Fund Balance (GASB 54)
0	0	8,159,035		Total Fund Balance
		8,159,035	9790	Unassigned
			9754	Assigned/Committed
			9715	Reserve for Debt Services
CONT. STATE OF STATE			9714	Reserve for Encumbrances Debit
			9713	Reserve for Encumbrances Credil
			9712	Amounts Restricted by Law for Specific Purposes
			9711	NonCash Assets
			9710	Fund Balance Reserved
				FUND BALANCE (NON-GASB 54)
Service Fund	Redemption Fund	Redemption Fund	(Object)	Description
Other Debt	Interest and	and	CA	
	Revenue Bond	Bond Interest		
29	22	21		

**Governmental Funds Group** 

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

Farm Operation Fund

**COMBINED BALANCE SHEET** 31 32 Cafeteria Fund

35 Revenue Bond Project Fund

For Year Ended June 30, 2016

District ID: 990 Name: VICTOR VALLEY

Other Special Revenue Fund

Child Development Fund

		31	32	33	34	35	39
	C <sub>A</sub>			Child	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			143,494			201,796
Cash With Fiscal Agents	9113						29,334,465
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			5,492			357
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	148,986	0	0	29,536,618
LIABILITIES						4	
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			10,965	*		
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			4,148			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	15,113	0	0	0

Annual Financial and Budget Report 3 **Bookstore Fund** 

30 Special Revenue Funds:

င္မ 32 Cafeteria Fund

> 35 34 Revenue Bond Project Fund Farm Operation Fund

For Year Ended June 30, 2016

COMBINED BALANCE SHEET

Child Development Fund

39 Other Special Revenue Fund

District ID: 990 Name: VICTOR VALLEY

**FUND BALANCE (NON-GASB 54)** Fund Balance (GASB 54) Total Fund Balance TOTAL LIABILITIES AND FUND EQUITY TOTAL FUND EQUITY Uncommitted Fund Balance **Total Designated Fund Balance** Assigned Fund Balance Committed Fund Balance Restricted Fund Balance Nonspendable Fund Balance NonCash Assets Fund Balance Reserved Unassigned Reserve for Debt Services Reserve for Encumbrances Debit Reserve for Encumbrances Credit Amounts Restricted by Law for Specific Purposes Assigned/Committed Description (Object) 9712 9752 9754 9715 9714 9713 9711 9754 9753 9751 9750 9790 9710 9790 S **Bookstore Fund** 4 0 0 0 0 0 Cafeterla Fund 32 0 0 0 0 0 0 0 Child Development Fund ယ 133,873 133,873 133,873 148,986 Farm Operation Fund 4 0 0 0 0 Revenue Bond **Project Fund** 0 0 0 Revenue Fund Other Special 29,536,618 29,536,618 29,536,618 29,536,618 39 0

Annual Financial and Budget Report

Governmental Funds Group

COMBINED BALANCE SHEET

40 Capital Projects Funds:

For Year Ended June 30, 2016

Capital Outlay Projects Fund

District ID: 990 Name: VICTOR VALLEY

Revenue Bond Construction Fund

ASSETS TOTAL ASSETS TOTAL LIABILITIES LIABILITIES Cash, Investments, and Receivables **Current Liabilities and Deferred Revenue** Cash: Investments (at cost) Deferred Revenues Due to Other Funds Accrued Salaries and Wages Payable Accounts Payable Inventories, Stores, and Prepaid Items Due from Other Funds Accounts Receivable **Current Portion of Long-Term Debt** Temporary Loans Compensated Absences Payable Current Prepaid Items Inventories and Stores Revolving Cash Accounts Cash With Fiscal Agents In County Treasury Awailing Deposit and in Banks Description (Object) 9140 9130 9120 9114 9112 9111 9100 9113 9560 9550 9540 9530 9520 9510 9500 9220 9210 9200 Ç Projects Fund **Capital Outlay** 6,204,278 6,182,576 375,899 375,899 21,702 **Construction Fund** Revenue Bond 42 13,865,069 13,840,333 496,460 496,460 24,736 **General Obligation Bond Fund** 43

**Annual Financial and Budget Report** 

**Governmental Funds Group** 

COMBINED BALANCE SHEET

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

For Year Ended June 30, 2016

42 Revenue Bond Construction Fund

District ID: 990 Name: VICTOR VALLEY

	13,865,069	6,204,278		TOTAL LIABILITIES AND FUND EQUITY
	13,368,609	5,828,379		TOTAL FUND EQUITY
			9790	Uncommitted Fund Balance
	0	0		Total Designated Fund Balance
			9754	Assigned Fund Balance
			9753	Committed Fund Balance
			9752	Restricted Fund Balance
			9751	Nonspendable Fund Balance
			9750	Fund Balance (GASB 54)
	13,368,609	5,828,379		Total Fund Balance
	13,368,609	5,828,379	9790	Unassigned
			9754	Assigned/Committed
			9715	Reserve for Debt Services
			9714	Reserve for Encumbrances Debit
			9713	Reserve for Encumbrances Credit
			9712	Amounts Restricted by Law for Specific Purposes
			9711	NonCash Assets
			9710	Fund Balance Reserved
				FUND BALANCE (NON-GASB 54)
Bond Fund	Construction Fund	Projects Fund	(Object)	Description
General Obligation	Revenue Bond	Capital Outlay	CA.	
43	42	41		_

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016 District ID: 990 Name: VICTOR VALLEY

**STESSA** TOTAL ASSETS Fixed Assets Cash, Investments, and Receivables **Total Fixed Assets** Equipment Work in Progress Library Books Inventories, Stores, and Prepaid Items Due from Other Funds Cash: Site Improvements Accounts Receivable Investments (at cost) **Accumulated Depreciation Buildings Accumulated Depreciation Equipment** Accumulated Depreciation Site Improvements Prepaid Items Inventories and Stores Revolving Cash Accounts In County Treasury Cash With Fiscal Agents Awaiting Deposit and in Banks Description (Object) 9100 9351 9350 9340 9331 9330 9321 9320 9310 9300 9220 9210 9200 9140 9130 9120 9114 9113 9112 9111 CA Bookstore Fund 5 1,225,024 3,115,920 925,079 880,533 81,534 3,750 Cafeteria Fund 52 414,737 394,040 19,697 1,000 Operations Farm Fund 53 0 0 Enterprise Other Fund 59

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

52 Cafeteria Fund Bookstore Fund

Farm Operations Fund

For Year Ended June 30, 2016

COMBINED BALANCE SHEET

59 Other Enterprise Fund

District ID: 990 Name: VICTOR VALLEY

0	0	146,193	1,599,765	968	TOTAL LIABILITIES
0	0	0	0		Total Long-Term Liabilities
				9670	Other Long-Term Liabilities
				9660	Post-Employment Benefits Long Term
	Service Co.			9650	Compensated Absences Long Term
				9640	Lease Purchase of Capital Lease
				9630	Certificates of Participation
				9620	Revenue Bonds Payable
				9610	Bonds Payable
				9600	Long-Term Liabilities
0	0	146,193	1,599,765		Total Current Liabilities and Deferred Revenue
			587,424	9570	Deferred Revenues
				9560	Current Partion of Long-Term Debt
				9550	Temporary Loans
				9540	Due to Other Funds
				9530	Compensated Absences Payable Current
				9520	Accrued Salaries and Wages Payable
		146,193	1,012,341	9510	Accounts Payable
				9500	Current Liabilities and Deferred Revenue
				_	LIABILITIES
Fund	Fund	Fund	Fund	(Object)	Description
Enterprise	Operations	Cafeteria	Bookstore	CA	
Other	Farm			_	
59	53	52	51		

**Proprietary Funds Group** 

**Annual Financial and Budget Report** 

Enterprise Funds:

COMBINED BALANCE SHEET

**Bookstore Fund** 

53

52 Cafeteria Fund

59 Other Enterprise Fund Farm Operations Fund

For Year Ended June 30, 2016

District ID: 990 Name: VICTOR VALLEY

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710			ingen e de de la companya del companya del companya de la companya del la companya de la company	- Agency - March
NonCash Assets	9711		A Algorithm than 1 and 1		
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713		- Control of the Cont		
Reserve for Encumbrances Debit	9714		Amen distance - Proprieto (Alexandre)		
Reserve for Debt Services	9715		THE CHILD STATE OF THE PARTY STATES		
Assigned/Committed	9754				
Unassigned	9790	1,516,155	268,544		
Total Reserved Fund Balance		1,516,155	268,544	0	
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	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,516,155	268,544	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,115,920	414,737	0	

Annual Financial and Budget Report

**Proprietary Funds Group** 

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2016

District ID: 990

		2	en
	CA	9	Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	511,443	41,321
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	20,000	
Investments (at cost)	9120	839	-
Accounts Receivable	9130	And the second section of the section of t	73
Due from Other Funds	9140	5	
Student Loans Receivable	9150		A set all the set of the set of the second set of the second set of the second
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	and the state of t	
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		532,282	41,394

Annual Financial and Budget Report

**Proprietary Funds Group** 

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2016

Name: VICTOR VALLEY

District ID: 990

		67	5
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,515	
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	7	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		5,515	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	5,515	0

**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, 2016

Name: VICTOR VALLEY

District ID: 990

		61	69
	CA.		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790	526,767	41,394
Total Reserved Fund Balance		526,767	41,394
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	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		526,767	41,394
TOTAL LIABILITIES AND FUND EQUITY		532,282	41,394

Fiduciary Funds Group

**Annual Financial and Budget Report** 

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 990

	ASSETS Cash, Investments, and Receivables Cash: Awaiting Deposit and in Banks In County Treasury Cash With Fiscal Agents Revolving Cash Accounts Investments (at cost) Accounts Receivable Due from Other Funds Student Loans Receivable Inventories, Stores, and Prepaid Items Inventories and Stores Prepaid Items Fixed Assets	CA (Object) 9100 9111 9111 9112 9113 9114 9120 9130 9150 9220 9300	71 Associated Students Trust Fund 419,015	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund 7,541	74 Student Financial Aid Trust Fund 315,054	75 Scholarship and Loan Trust Fund 17,755	76 Investment Trust Fund	Deferred Compensation Trust Fund	a to
bither Funds         9140         9140         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9150         9200         9200         9200         9200         9220         9220         9300         9300         9310         9310         9310         9310         9310         9310         9310         9320	Revolving Cash Accounts Investments (at cost) Accounts Receivable	9114 9120 9130	4,152		971		3,483			
, Stores, and Prepaid Items         9200         ————————————————————————————————————	Due from Other Funds Student Loans Receivable	9140 9150			a control officers	exemple of the second s				
list and Stores         9210         9220         9220         9300	Inventories, Stores, and Prepaid Items	9200								
Items         9220         9300         9300         9300         9300         9300         9300         9300         9300         9310         9310         9310         9320         9320         9320         9320         9320         9320         9320         9320         9320         9320         9320         9320         9320         9320         9320         9330         9340 <t< td=""><td>Inventories and Stores</td><td>9210</td><td></td><td></td><td></td><td></td><td>Principal and the Principal and Statement Stat</td><td></td><td></td><td></td></t<>	Inventories and Stores	9210					Principal and the Principal and Statement Stat			
yerments         9300         4 <th< td=""><td>Prepaid Items</td><td>9220</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	Prepaid Items	9220								
ts       9310       9320       9320       9320       9320       9320       9320       9320       9320       9330       <	Fixed Assets	9300								
Is         9320           Depreciation Site Improvements         9321         Gradient Site Improvements         9321         Gradient Site Improvements         9321         Gradient Site Improvements         9330         Gradient Site Improvements         9330         Gradient Site Improvements         9331         Gradient Site Improvements         9331         Gradient Site Improvements         9331         Gradient Site Improvements         9331         Gradient Site Improvements         9340         9340         9340	Sites	9310								
Depreciation Site Improvements         9321           9330         9330           epreciation Buildings         9331           9340         9350           epreciation Equipment         9350           9351         9360           9360         0           0         0           0         0	Site Improvements	9320								
epreciation Buildings         9331         9331           9340         9340         9340           9350         9350         9350           epreciation Equipment         9351         9350           9360         9360         9360	Accumulated Depreciation Site Improvements	9321								
epreciation Buildings         931           9340         9340           9350         9351           epreciation Equipment         9351           9360         0           0         0	Buildings	9330								
9340 9340 9350 9350 9350 9351 9350 9350 9350 9350 9350 9350 9350 9350	Accumulated Depreciation Buildings	9331								
epreciation Equipment 9351 9360 0 0 0 0	Library Books	9340							-	
repreciation Equipment         9351           9360         0           0         0           0         0	Equipment	9350								
9360 0 0 0 0	Accumulated Depreciation Equipment	9351								
0 0 0 0	Work in Progress	9360								
	Total Fixed Assets							0		0

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 990 Name: VICTOR VALLEY

0 0		0	104,590	8,512	0	55,601	968	TOTAL LIABILITIES
					***************************************		9670	Other Long-Term Liabilities
							9660	Post-Employment Benefits Long Term
			actors with white-wife and contractors and con				9650	Compensated Absences Long Term
			1				9640	Lease Purchase of Capital Lease
							9630	Certificates of Participation
							9620	Revenue Bonds Payable
			Andrewsky with the second seco				9610	Bonds Payable
							9600	Long-Term Liabilities
1			104,590	8,512	0	55,601		Total Current Liabilities and Deferred Revenue
1							9570	Deferred Revenues
							9560	Current Portion of Long-Term Debt
							9550	Temporary Loans
				8,513			9540	Due to Other Funds
							9530	Compensated Absences Payable Current
							9520	Accrued Salaries and Wages Payable
			104,590	(1)		55,601	9510	Accounts Payable
							9500	Current Liabilities and Deferred Revenue
	1							LIABILITIES
	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Fee Trust Fund	Trust Fund	(Object)	Description
421	Investment	and Loan	Financial Aid	Center Fee	Representation	Students	CA	
		Scholarship	Student	Student Body	Student	Associated		
	76	75	7.4	73	72	71		

Fiduciary Funds Group

**Annual Financial and Budget Report** 

70 Trust Funds

#### COMBINED BALANCE SHEET

For Year Ended June 30, 2016	District ID: 990	D: 990	Name: VICTOR VALLEY	1 1			}		\$
		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	367,566			85,671	21,188			79,903
Total Reserved Fund Balance		367,566	0	0	85,671	21,188	0	0	79,903
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	0	0	0	0	0	0	
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810						And the first of t		
Retained Earnings	9850					50			
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		367,566	0	0	85,671	21,238	0	0	79,903
TOTAL LIABILITIES AND FUND EQUITY		423,167	0	8,512	190,261	21,238	0	0	79,903

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 990

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		336,868	336,868
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		116,422	116,422
Student Financiat Aid	8150		46,547	46,547
Veterans Education	8160		1,324	1,324
Vocational and Technical Education Act (VATEA)	8170		996,823	996,823
Other Federal Revenues	8190			0
Total Federal Revnues	8100	0	1,497,984	1,497,984
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	31,668,977		31,668,977
Other General Apportionment	8613	367,065		367,065
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,365,418	1,365,418
Disabled Students Programs and Services(DSPS)	8623		535,200	535,200
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		500,406	500,406
Telecommunications and Technology Infrasturcture Program (TTIP)	8626		686,913	686,913
Other General Categorical Programs	8627			0

#### Annual Financial and Budget Report

#### SUPPLEMENTAL DATA

For Actual Year: 2015-2016 District ID: 990 Na

63,468,020	15,296,611	48,171,409	8600	Total State Revenues
1,429,296		1,429,296	8690	Other State Revenues
38,582		38,582	8686	Other State Non-Tax Revnues
5,277,053		5,277,053	8685	State Mandaled Costs
1,732,771	461,734	1,271,037	8681	State Lottery Proceeds
			8680	State Non-Tax Revenues
0			8673	Other State Tax Subventions
0			8672	Timber Yield Tax
126,281		126,281	8671	Homeowners' Property Tax Refief
			8670	State Tax Subventions
11,408,364	11,408,364		8652	Other Reimburseable Categorical Programs
338,576	338,576		8651	Instructional Inprovement Grant
			8650	Reimburseable Categorical Programs
7,993,118		7,993,118	8630	EPA Proceeds
Actual	Actual	Actual	Code	Description
General Fund	Restricted	Unrestricted	Object	
Fund S10 Total	Fund S12	Fund S11		

Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 990 Name: VICTOR VALLEY

	 !	Fund S11	Fund \$12	Fund S10 Total
Description	Code	Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	11,447,531		11,447,531
Tax Allocation, Supplemental Roll	8812	192,001		192,001
Tax Allocation, Unsecured Roll	8813	641,583		641,583
Prior Years Taxes	8816	162,873		162,873
Education Revenues Augmentation Fund (ERAF)	8817	(3,271,686)		(3,271,686)
Redevelopment Agency Funds - Pass Through	8818	157,890		157,890
Redevelopment Agency Funds - Residual	8819	534,592		534,592
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	141,241	135,225	276,466
Other Contranct Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	169,446	11,084	180,530
Interest and Investment Income	8860	95,539		95,539
Student Fees and Charges	8870			
Community Services Classes	8872	19,442	81,250	100,692
Domitory	8873			0
Enrollment	8874	1,852,664		1,852,664
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	70,795		70,795
Nonresident Tuition	8880	464,102		464,102
Parking Services and Public Transportation	8881		392,161	392,161
Other Student Fees and Charges	8885		121,742	121,742
Other Local Revenues	8890	559,251	930,636	1,489,887
Total Local Revenues	8800	13,237,264	1,672,098	14,909,362
Total Revenues		61,408,673	18,466,693	
	-			

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 990

79,875,366	18,466,693	61,408,673		Total Revenues and Other Financing Sources
0	0	0	8900	Total Other Financing Sources
0			898#	Incoming Transfers (8981/8982/8983)
0			8940	Proceeds of Long-Term Debt
0			8910	Proceeds of General Fixed Assets
			8900	Other Financing Sources
Actual	Actual	Actual	Code	Description
General Fund	Restricted	Unrestricted	Object	
Fund S10 Total	Fund S12	Fund S11		

S10 General Fund - Combined

Annual Financial and Budget Report

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

SUPPLEMENTAL DATA

District ID: 990

		Salaries and Benefits	Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	413,340	36,724	27,568	4,400		482,032
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300		9	,			0
Biological Sciences	0400	1,473,792	27,139	53,633			1,554,564
Business and Management	0500	1,253,868	17,260	1,755			1,272,883
Communications	0600			J			0
Computer and Information Science	0700	786,859		6,610	3,340	Value of the state	796,809
Education	0800	1,858,864	386,680	288,578	2,869		2,536,991
Engineering and Related Industrial Technology	0900	3,137,047	231,189	417,136	564,555		4,349,927
Fine and Applied Arts	1000	1,920,422	37,814	66,650	22,948		2,047,834
Foreign language	1100	537,755		276			538,031
Health	1200	3,990,923	167,155	237,002	213,099		4,608,179
Consumer Education And Home Economics	1300	647,721	17,199	85,026	2,358		752,304
Law	1400			1			0
Humanities(Letters)	1500	3,407,277	13,959	114,286	2,052		3,537,574
Library Science	1600						0
Mathematics	1700	2,892,360	4,144	53,546			2,950,050
Military Studies	1800	the second secon			į		0
Physical Sciences	1900	906,549	25,846	16,989	35,303		984,687
Psychology	2000	547,309		818			548,127
Public Affairs and Services	2100	1,461,950	54,194	163,410	65,554		1,745,108
Social Sciences	2200	1,729,665		1,710	540		1,731,915
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,347,667	166,581	114,587			1,628,835
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,993,153					1,993,153
Sub-Total Instructional Activites		30,306,521	1,185,884	1,649,580	917,018	:	34,059,003
Total Expenditures for GF Activities*		31,969,681	23,611,773	18,782,290	4,030,445		78,394,189
*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities	grand total	of Instructional and Nor	n-Instructional activities				

**Annual Financial and Budget Report** 

SUPPLEMENTAL DATA

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

Name: VICTOR VALLEY

Counseling and Guidance Student Counseling and Guidance Total Instructional Support Services Other Instructional Support Services Media Library Instructional Support Services Total Instructional Admin. & Governance Other Instructional Administration & Governance Academic / Faculty Senate Course and Curriculum Development Academic Administration Instructional Administration and Governance **Total Student Couseling and Guidance** Other Student Counseling and Guidance Career Guidance Transfer Programs Matriculation and Student Assessment Admissions and Records Academic Information Systems and Technology Museums and Gallaries Learning Center **Activity Classification** Activity Code 6200 6190 6150 6140 6130 6120 6110 6100 6090 6030 6020 6010 6000 6340 6330 6310 6300 6390 6320 Instructional Salaries and Benefits 375,188 309,695 520,850 201,184 245,633 102,271 102,271 74,033 65,493 Instructional Non 3,427,944 1,243,913 1,113,659 1,901,598 1,720,408 308,515 282,433 850,353 670,244 814,914 118,149 180,109 180,085 (4000 - 5000) Expenses Operating 1,011,524 1,199,924 180,311 119,258 310,465 107,063 134,745 53,089 84,443 16,151 13,939 8,089 8,681 3,373 Capital Outlay (6000) 68,896 65,745 10,173 62,597 72,770 3,151 2,418 2,418 5 Outgo (7000) Other c Total 5,221,488 2,293,266 2,563,667 1,128,583 2,408,479 1,476,443 364,555 314,830 495,684 831,075 922,703 197,199 121,522 8,681

S10 General Fund - Combined

Annual Financial and Budget Report

SUPPLEMENTAL DATA

(Tota

(Total Unrestricted and Restricted)

Budget Year: 2016-2017

For Actual Year: 2015-2016

District ID: 990

		Salaries and Benefits	d Renefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	41,463	349,252	487,393			878,108
Disabled Student Programs and Services (DSPS)	6420	82,769	602,982	46,679	648		733,078
Extended Opportunity Programs and Services (EOPS)	6430	86,726	543,200	649,563			1,279,489
Health Services	6440					The state of the s	0
Student Personnel Administration	6450	17,540	243,740	213,328	3,400		478,008
Financial Aid Administration	6460		1,312,578	584,623			1,897,201
Job Placement Services	6470	46,085	347,546	4,789,420	1,487,033		6,670,084
Veterans Services	6480			1,735	3		1,735
Miscellaneous Student Services	6490						0
Total Other Student Services		274,583	3,399,298	6,772,741	1,491,081	0	11,937,703
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,058,272	170,767	21,750		1,250,789
Custodial Services	6530		1,168,950	116,401			1,285,351
Grounds Maintenance and Repairs	6550		549,740	29,475			579,215
Utilities	6570			1,605,759			1,605,759
Other Operations and Maintenance of Plant	6590			83,877			83,877
Total Operation and Maintenance of Plant	6500	0	2,776,962	2,006,279	21,750	0	4,804,991
Planning, Policymaking and Coordinations	6600	145,484	1,775,343	3,224,074	402,628		5,547,529
California Work Opportunity and Responsibility to Kids (CalWORKs).	ts (CalWO	RKe)					

California Work Opportunity and Responsibility to Kids (California

Annual Financial and Budget Report

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted) S10 General Fund - Combined

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710		667,305	448		* 6	667,753
Fiscal Operations	6720		2,299,807	1,456,015	1,603		3,757,425
Human Resourses Management	6730		787,507	278,787	1,204		1,067,498
Noninstruct Staff Retirees' Benefits & Retirement *	6740		323,817				323,817
Staff Development	6750			3,475			3,475
Staff Diversity	6760			7,176			7,176
Logistical Services	6770	2,125	1,458,583	686,516	672,567		2,819,791
Management Information Systems	6780		983,949	548,805	41,762		1,574,516
Other General Institutional Support Services	6790	47,305	1,035,359	428,110	333,846		1,844,620
Total General Institutional Support Services	6700	49,430	7,556,327	3,409,332	1,050,982	0	12,066,071
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	63,403	5,760	24,440	2,070		95,673
Community Use of Facilities	6830		96,466	15,100	822		112,388
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	63,403	102,226	39,540	2,892	0	208,061

Noninstructional start Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

SUPPLEMENTAL DATA

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 990

181,206	0	0	47,141	2,114	131,951	7000	Total Auxillary Operations
7,373			7,373		ļ	7090	Other Auxiliary Operations
173,833			39,768	2,114	131,951	7010	Contract Education
						7000	Auxiliary Operations
0	0	0	0	0	0	6900	Total Ancillary Services
0					1	6990	Other Ancillary Services
0						6970	Student Housing
0						6960	Student and Co-Curricular Activities
0						6950	Parking
0						6940	Food Services
0						6930	Farm Operations
0						6920	Child Development Centers
0		7				6910	Bookstore
						6900	Ancillary Services
	(7000)	(6000)	(4000 - 5000)	Instructional	Instructional	Code	Activity Classification
	Outgo	Outlay	Expenses	Non		Activity	
Total	Other	Capital	Operating	d Benefits	Salaries and Benefits		
	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	Name: VICTOR VALLEY		District ID: 990		Budget Year: 2016-2017	For Actual Year; 2015-2016 Bu

Annual Financial and Budget Report

S10 General Fund - Combined

(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

i							
78,394,189		4,030,445	18,782,290	23,611,773	31,969,681		Total Expenditures General Fund: activities *
				2	the state of the s		
44,335,186		3,113,427	17,132,710	22,425,889	1,663,160		Sub-Total Non-Instructional Activites
0	0	0	0	0	0	7300	Total Transfers, Student Ald and Other Outgo
0						7390	Other Outgo
0						7320	Student Aid
0				j		7310	Transfers
						7300	Transfers, Student Aid and Other Outgo
0	0	0	0	0	0	7200	Total Long-Term Debt and Other Financing
0						7290	Other Financing
0						7220	Tax revenue Anticipation Notes
0						7210	Long_Term Debt
•						7200	Long-Term Debt and Other Financing
0						7100	Physical Property and Related Acquisitions
	(7000)	(6000)	(4000 - 5000)	Instructional	Instructional	Code	Activity Classification
	Outgo	Outlay	Expenses	Non		Activity	
Total	Other	Capital	Operating	Benefits	Salaries and Benefits		

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

Gann Appropriations Limit

# CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2016-2017

GANN Report

DISTRICT NAME: VICTOR VALLEY

\$59,337,941		2016-2017 Appropriations Subject to Limit	<b>.</b>		
0		Local appropriations from taxes for unreimbursed State, court, and federal mandates	<u>ი</u>	_	
68,073		Interest on proceeds of taxes	П		
0		Estimated Parcel taxes, Square Foot taxes, etc.	ΪШ	_	1
		Estimated excess Debt Service taxes	0	_	
15,037,484		Local Property taxes	Ω.	_	
2,876,098		State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	Φ.	_	
41,356,286		State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	.>	_	
		 2016-2017 Appropriations Subject to Limit:	2016-		E.
\$108,167,183		2016-2017 Appropriations Limit (D + E.3 - F.3)	<u>0</u>	0	1 1
0		3. Total adjustments - decrease	(2)		
0		2. Lapses of voter approved increases	63		
\$0		1. Transfers out of financial responsibility	_		
1		Adjustments to decrease limit:	Τ.		
\$108,167,183		Sub-Total (D + E.3)			
0		3. Total adjustments - increase	(4)	-	
0		2. Temporary voter approved increases	N)		
\$0		1. Transfers in of financial responsibility	_		
		Adjustments to increase limit:	ΪШ	_	
\$108,167,183		2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)	D .	_	
	1.0343	3. 2015-2016 Population change factor (C2/C1)	ω	_	
man falls the solid distribution of	9,383.54	2. 2015-2016 Second Period Actual FTES	N		
	9,072.44	1. 2014-2015 Second Period Actual FTES	_		
de Antique dispersario		Population factor:		ဂ	
	1.0537	2016-2017 Price Factor:		œ	
\$99,250,343		2015-2016 Appropriations Limit:	2	`>	
,	-	2016-2017 Appropriations Limit:	016-	N	-

Annual Financial and Budget Report

b General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016	Budget Year: 2016-2017	2017	Ger	General Fund			
	Object	Fund: 11	11	Fund: 12	12	Fund: 10	: 10
	Code	UNRESTRICTED SUBFUND	DSUBFUND	RESTRICTED	CTED SUBFUND	TOTAL	ÄL
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:	į						
Federal Revenues	8100			1,497,984	1,582,122	1,497,984	1,582,122
State Revenues	8600	48,171,409	43,267,422	15,296,611	22,336,048	63,468,020	65,603,470
Local Revenues	8800	13,237,264	12,821,616	1,672,098	2,660,821	14,909,362	15,482,437
Total Revenues		61,408,673	56,089,038	18,466,693	26,578,991	79,875,366	82,668,029
EXPENDITURES:							
Academic Salaries	1000	24,962,415	24,835,246	1,758,360	3,032,029	26,720,775	27,867,275
Classified Salaries	2000	11,917,891	12,412,894	2,278,507	3,139,382	14,196,398	15,552,276
Employee Benefits	3000	13,452,725	13,503,996	1,211,556	2,128,991	14,664,281	15,632,987
Supplies and Materials	4000	2,629,064	1,031,649	3,429,106	2,299,822	6,058,170	3,331,471
Other Operating Expenses and Services	5000	5,913,101	6,546,011	6,811,019	11,098,444	12,724,120	17,644,455
Capital Outlay	6000	961,363	707,485	3,069,082	2,898,694	4,030,445	3,606,179
Total Expenditures		59,836,559	59,037,281	18,557,630	24,597,362	78,394,189	83,634,643
Excess /(Deficiency) of Revenues over Expenditures	ŭi ;	1,572,114	(2,948,243)	(90,937)	1,981,629	1,481,177	(966,614)
Other Financing Sources	8900		3,700,000			0	3,700,000
Other Outgo	7000		729,700		2,222,155	0	2,951,855
Net Increase/(Decrease) in Fund Balance		1,572,114	22,057	(90,937)	(240,526)	1,481,177	(218,469)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,637,919	5,210,033	322,784	231,847	3,960,703	5,441,880
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	3,637,919		322,784		3,960,703	
Ending Fund Balance, June 30		5,210,033	5,232,090	231,847	(8,679)	5,441,880	5,223,411

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016 Budget Year: 2016-2017 D

6-2017 DEBT SERVICE FUNDS

TO TOTAL TOTAL TOTAL BOOK	d di			. (110			
	Object Code	Fund: 21	21	Fund: 22	: 22	Fund: 29	1: 29
		BOND INTEREST AND	EST AND	REVENUE BOND INTEREST	ND INTEREST		
		REDEMPTION FUND	N FUND	AND REDEMPTION FUND	TION FUND	OTHER DEBT	OTHER DEBT SERVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	6,595,442	6,705,321				
Total Revenues		6,595,442	6,705,321	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
Other Outgo	7000						
Debt Relirement (Long Term Debt)	7100						
Debt Reduction	7110	1,480,643	3,186,668				
Debt Interest and Other Service Charges	7120	5,648,557	3,518,653				
Transfers Outgoing	7300 & 7400			÷			
Reserve for Conlingencies	7900						
Total Other Outgo	7000	7,129,200	6,705,321	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(7,129,200)	(6,705,321)	0	0	0	0
Net Increase/Decrease in Fund Balance		(533,758)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	8,692,793	8,159,035		0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	8,692,793		0			
Ending Fund Balance, June 30		8,159,035	8,159,035	0			0

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

Object Code 8100 8600 2000 3000 5000	FUND: 31  BOOKSTORE FUND  Actual  0  0	RE FUND Budget 0	Actual Bu	IA FUND Budget 0	FUND 33  CHILD DEVELOPMENT FUND  Actual Budget  139,696 152,335 154 292,031 287 292,031 287 292,031 287 292,031 32,690 33	DAMENT FUND Budget 132,275 154,928 287,203 287,203
Code 8100 8800 1000 2000 3000 5000	Actual	dget	Act	l de la companya de l	CHILD DEVELO Actual  139,696 152,335 292,031 108,469 58,656 72,060 9,881 2,690	PMENT FUND Budget 132,275 154,928 287,203 287,203 287,203
8100 8600 8800 1000 2000 3000 5000		Budget	Actual		Actual 139,696 152,335 292,031 108,469 58,656 72,060 9,881 2,690	Budg
8100 8600 8800 1000 2000 3000 4000 5000				0	139,696 152,335 292,031 108,469 58,656 72,060 9,881 2,690	
8100 8600 8800 1000 2000 3000 4000 6000				0	139,696 152,335 292,031 108,469 58,656 72,060 9,881 2,690	
8600 8800 1000 2000 3000 4000 5000				0	139,696 152,335 292,031 108,469 58,656 72,060 9,881 2,690	
1000 2000 3000 4000 5000				0	152,335 292,031 108,469 58,656 72,060 9,881 2,690	
1000 2000 3000 4000 5000				0	292,031 108,469 58,656 72,060 9,881 2,690	
1000 2000 3000 4000 5000				0	108,469 58,656 72,060 9,881 2,690	
1000 2000 3000 4000 5000				0	108,469 58,656 72,060 9,881 2,690 251,756	- - - - -
2000 3000 4000 5000				0	58,656 72,060 9,881 2,690 251,756	
3000 4000 5000				0	72,060 9,881 2,690 251,756	
5000 5000				0	9,881 2,690 251,756	28
5000				0	2,690 251,756	28
6000				0	251,756	
				0	251,756	
_						
	0		0	0	40,275	0
8900						
7000						
				0	40,275	0
	ļ					
9010		0		0	93,598	133,873
9020						
9030		0	0		93,598	
				0	133,873	133,873
	9010 9030		0 0	0 0 0		

Annual Financial and Budget Report

30 Special Revenue Funds - Part 2

990 VICTOR VALLEY

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016 Budget Year: 2016-2017	2016-201		Special Revenue Funds	Funds			
	Object	FUND: 34	34	FUND 35	0 35	FUND 39	39
	Code	FARM OPERATION FUND	TION FUND	REVENUE BOND	UE BOND PROJECT FUND	OTHER SPECIAL REVENUE FUND	REVENUE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					2,314,569	2,295,365
Total Income		0	0	0	0	2,314,569	2,295,365
Expenditures		ļ	:				
Academic Salaries	1000						
Classified Salaries	2000					ia .	
Employee Benefits	3000			n a			
Supplies and Materials	4000		1				
Other Operating Expenses and Services	5000						
Capital Outlay	6000				di di		
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	2,314,569	2,295,365
Other Financing Sources	8900						
Other Outgo	7000	:				2,300,000	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	14,569	2,295,365
Begining Fund Balance:							
Net Beginning Batance, July 1	9010		0		0	29,522,049	29,536,618
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		29,522,049	
Ending Fund Balance, June 30		0	0	0	0	29,536,618	31,831,983

**Governmental Funds Group** 

Annual Financial and Budget Report

40 Capital Projects Funds

990 VICTOR VALLEY

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016 Budg	Budget Year: 2016-2017		Capital Projects Funds	unds			
	Object	FUND: 41	41	FUND 42	42	FUND 43	0 43
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CON	BOND CONSTRUCTION FUND	GENERAL OBLIGATION BOND FUND	TION BOND FUND
Description	-	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,736,562	1,315,000	77,946	75,000		
Total Income		1,736,562	1,315,000	77,946	75,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	20,407					
Other Operating Expenses and Services	5000	1,045,543	1,559,662				
Capital Outlay	6000	648,901	671,088	1,964,223	7,258,749		
Total Expenditures		1,714,851	2,230,750	1,964,223	7,258,749	0	0
Excess /(Deficiency) of Revenues over Expenditures		21,711	(915,750)	(1,886,277)	(7.183.749)	0	0
Other Financing Sources	8900						
Other Outgo	7000		400,000				
Net Increase/(Decrease) in Fund Balance	_	21,711	(1,315,750)	(1,886,277)	(7.183.749)	0	.0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	5,806,667	5,828,378	15,254,886	13,368,609		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	5,806,667		15,254,886		0	
Ending Fund Balance, June 30	_	5,828,378	4,512,628	13,368,609	6,184,860	0	0

**Proprietary Funds Group** 

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016 Budget Year: 2016-2017 **Enterprise Funds** 

		-					
	Object	FUND: 51		FUND 52	552	FUND 53	0 53
	Code	BOOKSTORE FUND	RE FUND	CAFETERIA FUND	A FUND	FARM OPERATIONS	RATIONS
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800			352,688	314,350		
Other Financing Sources	8900	3,182,807	2,863,000				
Total income		3,182,807	2,863,000	352,688	314,350	0	0
Cost of Sales	5890	2,227,084	2,184,550				
Gross Profit or Loss		955,723	678,450	352,688	314,350	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	373,565	395,000	196,054	219,000		
Employee Benefits	3000	154,823	150,000	65,781	70,000		
Supplies and Materials	4000			17,960	23,000		
Other Operating Expenses and Services	5000	59,848	130,100				
Capital Outlay	6000				3		
Total Expenditures		588,236	675,100	279,795	312,000	0	0
Net Profit or Loss		367,487	3,350	72,893	2,350	0	0
Other Outgo	7000					;	
Net Increase/(Decrease) in Fund Balance		367,487	3,350	72,893	2,350	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,148,668	1,516,155	195,650	268,543		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	1,148,668		195,650		0	
Ending Fund Balance, June 30		1,516,155	1,519,505	268,543	270,893	0	0

**Proprietary Funds Group** 

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

990 VICTOR VALLEY

Budget Year: 2016-2017 Enterprise Funds

	Object	FUND: 59	59	
	Code	OTHER ENTERPRISE FUND	RISE FUND	
Description	_	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			2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
Employee Benefits	3000			
Supplies and Materials	4000			
Other Operating Expenses and Services	5000		the second secon	
Capital Oullay	6000			
Total Expenditures		0	0	
Net Profit or Loss		0	0	
Other Outgo	7000			
Net increase/(Decrease) in Fund Balance		0	0	
Begining Fund Balance:				
Net Beginning Balance, July 1	9010		0	
Prior Years Adustments	9020			
Adjusted Beginning Balance	9030	0		
Ending Fund Balance, June 30		0	0	

**Proprietary Funds Group** 

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016	Budget Year: 2016-2017		Internal Service Funds	Funds		
	Object	FUND: 61	61	FUND 69	69	
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	SERVICES FUND	
Description		Actual	Budget	Actual	Budget	
REVENUES:						
Local Revenues	8800	83,141	1,000	232	150	
Other Financing Sources	8900	24,000	24,000			
Total Income		107,141	25,000	232	150	
Expenditures						
Academic Salaries	1000					
Classified Salaries	2000					1
Employee Benefits	3000	10,712	3,085			
Supplies and Materials	4000		1,500			
Other Operating Expenses and Services	5000	119,031	125,535		and the second second	
Capital Outlay	6000	31,860	7,000			
Total Expenditures		161,603	137,120	0	0	
Net Profit or Loss		(54,462)	(112,120)	232	150	
Other Outgo	7000					
Net Increase/(Decrease) in Fund Balance		(54,462)	(112,120)	232	150	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010	581,229	526,767	41,162	41,394	
Prior Years Adustments	9020					
Adjusted Beginning Balance	9030	581,229		41,162		
Ending Fund Balance, June 30		526,767	414,647	41,394	41,544	

Fiduciary Funds Group

**Annual Financial and Budget Report** 

70 Fiduciary Funds Group - Part 1
990 VICTOR VALLEY

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017 Fiduciary Funds Group

			,				
	Object	FUND: 71	71	FUND 72	0 72	FUND 73	773
	Code	ASSOCIATED STUDENTS TRUST FUND	NTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ON FEE TRUST	BODY CENTER FEE TRUST FUND	EE TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					h	
State Revenues	8600						
Local Revenues	8800	170,431	171,000			110,246	91,100
Total Income		170,431	171,000	0	0	110,246	91,100
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			And the second s		,	Birth Mannagara
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	132,581	171,000				
Capital Outlay	6000						
Total Expenditures		132,581	171,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		37,850	0	0	0	110,246	91,100
Other Financing Sources	8900						
Other Outgo	7000					110,246	91,100
Net Increase/(Decrease) in Fund Balance		37,850	0	0	0	0	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	329,717	367,567		0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	329,717		0		0	
Ending Fund Balance, June 30		367,567	367,567	0	0	0	0

Fiduciary Funds Group

**Annual Financial and Budget Report** 

70 Fiduciary Funds Group - Part 2

990 VICTOR VALLEY

# REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016 Budget Year: 2016-2017 **Fiduciary Funds Group** 

Object	FUND:	74	FUNI	0.75	FUNC	0 76
Code	FINANCIAL AID	TRUST FUND	SCHOLARSHIP &	LOAN TRUST	INVESTMENT	TRUST FUND
	Actual	Budget	Actual	Budget	Actual	Budget
						:
8100	22,999,697	22,447,021				
8600	1,951,607	1,832,726				
8800						
	24,951,304	24,279,747	0	0	0	0
1000						
2000						
3000		1				
4000					1	
5000						
6000		The state of the s				
	0	0	0	0	0	0
	24,951,304	24,279,747	0	0	0	0
8900						
7000	25,020,205	24,279,747				
	(68,901)	0	0	0	0	0
		ļ				
9010	154,690	85,789	21,238	21,238		0
9020						
9030	154,690		21,238		0	
	85,789	85,789	21,238	21,238	0	0
	Object Code Code 8100 8600 8600 1000 2000 3000 4000 5000 6000 7000 9010 9020	FINANCIAL AID Actual  22,999,697 1,951,507 1,951,304 24,951,304 24,951,304 25,020,205 (68,901) 154,690 154,690	FINANCIAL AID Actual  22,999,697 1,951,507 1,951,304 24,951,304 24,951,304 25,020,205 (68,901) 154,690 154,690	FUND: 74  FINANCIAL AID TRUST FUND  Actual Budget  22,999,697 22,447,021 1,951,607 1,832,726 24,951,304 24,279,747  24,951,304 24,279,747  25,020,205 24,279,747 (68,901) 0  154,690 85,789 85,789 85,789	FUND: 74 FINANCIAL AID TRUST FUND Actual Budget Actual Budget Actual Budget Actual Budge  22,999,697 1,832,726 24,951,304 24,279,747 0 24,951,304 24,279,747 0 0 25,020,205 24,279,747 (68,901) 0 25,020,205 24,279,747 0 0 0 154,690 85,789 85,789 21,238	FUND: 74 FINANCIAL AID TRUST FUND Actual Actual 22,999,697 22,447,021 1,951,907 1,932,726 24,279,747 0 0 0 0 24,951,304 24,279,747 0 0 0 0 0 24,951,304 24,279,747 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

**Fiduciary Funds Group** 

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016 Budgel Year: 2016-2017 **Fiduciary Funds Group** 

The state of the s					
	Object	FUND: 77	); 77	FUND 79	79
	Code	DEFERRED COMPENSATION TRUST FUND	ATION TRUST FUND	OTHER TRUST FUNDS	T FUNDS
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			32,917	50,000
Capital Outlay	6000				
Total Expenditures		0	0	32,917	50,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	(32,917)	(50,000)
Other Financing Sources	8900			30,842	50,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	(2.075)	0
Begining Fund Balance:		:			
Net Beginning Balance, July 1	9010		0	81,978	79,903
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	0		81,978	
Ending Fund Balance, June 30		0	0	79,903	79,903

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 990

Name: VICTOR VALLEY

110,246	STUDENT BODY CENTER FEE TRUST FUND	73	CAFETERIA FUND	52
24,000	UNRESTRICTED SUBFUND	11	SELF-INSURANCE FUND	61
Transferred	Fund Name	Number Out	Fund Name	Number in
Amount		Fund		Fund

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2015-2016

SUPPLEMENTAL DATA

Budget Year: 2016-2017

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrestricted	ricted		Restricted Prop 20	Prop 20	
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:	8681		1,271,037			461,734	
						Instructional	
		Instructional & Institutional	k Institutional			Materials	
		Unrestricted	tricted			Propostition 20	Total
		Instructional	Support	Support			
	-	Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		
Classified Salaries	2000				0		. 0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	148,347	148,347
Noninstructional Supplies & Mtrls	4400				0	THE REAL PROPERTY.	0
Total Supplies and Materials		0	0	0			148,347
Other Operating Expenses and Services	5000		1,271,037		1,271,037	313,387	1,584,424
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
Other Outgo	7000				0		0
Total Expenditures		0	1,271,037	0	1,271,037	461,73	1,732,771
Ending Balance					0	0	0

Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

Name: VICTOR VALLEY

Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,326,059			414,393	
		Instructional & Institutional	k Institutional			Instructional Materials	
		Unrestricted	ricted			Propostition 20	Total
		Instructional	Support	Support			
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	219,526	219,526
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	ō	219,526	219,526
Other Operating Expenses and Services	5000		1,325,952		1,325,952	194,867	1,520,819
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	1,325,952	0	1,325,952	414,393	1,740,345
Ending Balance					107	0	

### **Details of Education Protection Account**

#### **Annual Financial and Budget Report**

For Actual Year: 2015-2016 District ID: 990

Name: VICTOR VALLEY

7,993,118

EPA Revenue

7,993,118	0	0	7,993,118		TOTAL
7,993,118	0	0	7,993,118	0100-5900	Instructional Activities
Total	(Obj 6000)	(Obj 4000-5000)	(ОЫ 1000-3000)	Code	Activity Classification
	Outlay	Expenses	Benefits	Activity	
	Capital	Operating	Salaries and		

#### Annual Financial and Budget Report

For Actual Year, 2015-2016 Budget Year: 2016-2017 District ID: 990 Name: VICTOR VALLEY

U KU		PERS			Increase	
Amount	Rate	Amount	Rate	Total	Amount	Rate
2,529,613	10.73%	1,439,972	11.85%	3,969,585	N/A	N/A
2,991,418	12.58%	1,657,867	13.89%	4,649,285	679,700	17.12%
3,453,223	14.43%	1,829,833	15.50%	5,283,056	633,771	13.63%
3,915,028	16.28%	2 000 731	17.10%	5.915.759	E07 703	11 08%
4,376,833					032,703	11.307
A 618 068	18.13%	2,160,948	18.60%	6,537,781	622,022	10.51%
	ount 3,613 1,418 3,223		Rate Amou 10.73% 1,439,5 12.58% 1,657,8 14.43% 1,829,8 2,000,7	Rate Amount 10.73% 1,439,972 12.58% 1,657,867 14.43% 1,829,833 16.28% 2,000,731	Rate Amount Rate 10.73% 1,439,972 11.85% 12.58% 1,657,867 13.89% 14.43% 1,829,833 15.50%	Rate Amount Rate Total Am 10.73% 1,439,972 11.85% 3,969,585 12.58% 1,657,867 13.89% 4,649,285 679 14.43% 1,829,833 15.50% 5,283,056 633

Explain Yes or No

The District has set up a Public Agency Relirement Services Trust to help off-set the STRS and PERS costs.