

**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.

  
District Chief Business Officer

10/28/2016  
Date

  
District Superintendent

11/1/2016  
Date

Contact: Tracey Richardson

(760) 245-4271

X2464

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, 2016. Please submit the report to :

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

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

Name: VICTOR VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Instructional Salaries	1100	9,991,921	10,033,424		10,033,424
Contract or Regular	1300	11,509,445	11,514,467		11,514,467
Other					
<b>Total Instructional Salaries</b>		<b>21,501,366</b>	<b>21,547,891</b>	<b>0</b>	<b>21,547,891</b>
Non-Instructional Salaries	1200		2,880,872		2,880,872
Contract or Regular	1400		533,655		533,655
Other					
<b>Total Non-Instructional Salaries</b>		<b>0</b>	<b>3,414,527</b>	<b>0</b>	<b>3,414,527</b>
<b>Total Academic Salaries</b>		<b>21,501,366</b>	<b>24,962,418</b>	<b>0</b>	<b>24,962,418</b>
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		9,222,899	48,554	9,271,453
Other	2300		652,042	23,853	675,895
<b>Total Non-Instructional Salaries</b>		<b>0</b>	<b>9,874,941</b>	<b>72,407</b>	<b>9,947,348</b>
<b>Instructional Aides</b>					
Regular Status	2200	1,454,698	1,679,365		1,679,365
Other	2400	272,260	291,175		291,175
<b>Total Instructional Aides</b>		<b>1,726,958</b>	<b>1,970,540</b>	<b>0</b>	<b>1,970,540</b>
<b>Total Classified Salaries</b>		<b>1,726,958</b>	<b>11,845,481</b>	<b>72,407</b>	<b>11,917,898</b>
<b>Employee Benefits</b>					
	3000		5,561,072	24,059	13,452,726
<b>Supplies and Materials</b>					
	4000		590,616	7,070	597,686
<b>Other Operating Expenses</b>					
	5000		5,903,877	15,404	5,919,281
<b>Equipment Replacement</b>					
	6420		752		752
<b>Total Expenditures Prior to Exclusions</b>		<b>28,789,396</b>	<b>56,731,811</b>	<b>118,940</b>	<b>56,850,751</b>

CALIFORNIA COMMUNITY COLLEGES

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

Name: VICTOR VALLEY

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

CALIFORNIA COMMUNITY COLLEGES

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

Name: VICTOR VALLEY

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				0
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		261,978	2,611,584	7,373	2,618,957
Total for ECS 84362, 50% Law		28,527,418	54,120,227	111,567	54,231,794
Percent of CEE (Instructional Salary Cost / Total CEE)		52.71%	100.00%		
50% of Current Expense of Education			27,060,114		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		28,527,418	54,120,227	111,567	54,231,794
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		28,789,396	56,731,811	118,940	56,850,751
Capital Expenditures	6000	30,470	960,541	822	961,363
Equipment Replacement (Back out)	6420		(752)	0	(752)
Total Unrestricted General Fund Expenditures		28,819,866	57,691,600	119,762	57,811,362

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	General Fund		General Fund COMBINED
		11 Unrestricted	12 Restricted	
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	7,292,564	9,235,164	16,527,728
Cash With Fiscal Agents	9113	100,000		100,000
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	1,618,655	1,354,356	2,973,011
Due from Other Funds	9140	5,646	428,498	434,144
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	9,368	40,841	50,209
<b>TOTAL ASSETS</b>		<b>9,026,233</b>	<b>11,058,859</b>	<b>20,085,092</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,699,075	2,856,088	5,555,163
Accrued Salaries and Wages Payable	9520	450,461		450,461
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	10,572	820,567	831,139
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	656,093	7,150,356	7,806,449
<b>TOTAL LIABILITIES</b>		<b>3,816,201</b>	<b>10,827,011</b>	<b>14,643,212</b>

CALIFORNIA COMMUNITY COLLEGES  
**COMBINED BALANCE SHEET**

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

For Year Ended June 30, 2016

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	5,210,032	231,848	5,441,880
Total Fund Balance		5,210,032	231,848	5,441,880
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		5,210,032	231,848	5,441,880
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		9,026,233	11,058,859	20,085,092

**COMBINED BALANCE SHEET**

22 Revenue Bond Interest and Redemption Fund  
29 Other Debt Service Fund

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

Description	(Object)	21		22		29	
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund			
<b>ASSETS</b>							
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						
Due from Other Funds	9140						
<b>TOTAL ASSETS</b>		8,159,035	0	0	0	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	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

Debt Service Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

Description	(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	8,159,035		
<b>Total Fund Balance</b>		<b>8,159,035</b>	<b>0</b>	<b>0</b>
<b>Fund Balance (GASB 54)</b>				
Nonspendable Fund Balance	9750			
Restricted Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0		0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		<b>8,159,035</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>8,159,035</b>	<b>0</b>	<b>0</b>



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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			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						
<b>TOTAL ASSETS</b>		0		148,986	0	0	29,536,618
<b>LIABILITIES</b>							
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						
<b>TOTAL LIABILITIES</b>		0		15,113	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2016

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	133,873	0	0	29,536,618
<b>Total Fund Balance</b>		0	0	133,873	0	0	29,536,618
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	133,873	0	0	29,536,618
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	148,986	0	0	29,536,618

Description	CA (Object)	Governmental Funds Group		
		41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	6,182,576	13,840,333	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	21,702	24,736	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		6,204,278	13,865,069	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	375,899	496,460	
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>		375,899	496,460	0

COMBINED BALANCE SHEET

- 41 Capital Outlay Projects Fund
- 42 Revenue Bond Construction Fund

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund	43 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	5,828,379	13,368,609	
<b>Total Fund Balance</b>		<b>5,828,379</b>	<b>13,368,609</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>5,828,379</b>	<b>13,368,609</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>6,204,278</b>	<b>13,865,069</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

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

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

ASSETS	Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
Cash, Investments, and Receivables		9100				
Cash:						
Awaiting Deposit and In Banks		9111				
In County Treasury		9112		394,040		
Cash With Fiscal Agents		9113	1,225,024			
Revolving Cash Accounts		9114	3,750	1,000		
Investments (at cost)		9120	81,534			
Accounts Receivable		9130	880,533	19,697		
Due from Other Funds		9140				
Inventories, Stores, and Prepaid Items		9200				
Inventories and Stores		9210	925,079			
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
<b>TOTAL ASSETS</b>			<b>3,115,920</b>	<b>414,737</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

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

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

LIABILITIES	Description	CA (Object)	Enterprise Funds			
			51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
Current Liabilities and Deferred Revenue		9500				
Accounts Payable		9510	1,012,341	146,193		
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	587,424			
Total Current Liabilities and Deferred Revenue			1,599,765	146,193	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>		968	<b>1,599,765</b>	<b>146,193</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

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

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

Description	CA (Object)	Enterprise Funds:			
		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	1,516,155	268,544		
Total Reserved Fund Balance		1,516,155	268,544	0	0
<b>Fund Balance (GASB 54)</b>	<b>9750</b>				
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				
<b>TOTAL FUND EQUITY</b>		<b>1,516,155</b>	<b>268,544</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>3,115,920</b>	<b>414,737</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

ASSETS	Description	CA	61	69
		(Object)	Self-Insurance Fund	Other Internal Service Fund
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		73
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
<b>TOTAL ASSETS</b>			532,282	41,394



CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

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

Name: VICTOR VALLEY

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
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		
Deferred Revenues	9570		
<b>Total Current Liabilities and Deferred Revenue</b>		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		
<b>Total Long-Term Liabilities</b>		0	0
<b>TOTAL LIABILITIES</b>	968	5,515	0

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service 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	526,767	41,394
<b>Total Reserved Fund Balance</b>		<b>526,767</b>	<b>41,394</b>
<b>Fund Balance (GASB 54)</b>	<b>9750</b>		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>
<b>Uncommitted(Unrestricted) Fund Balance</b>	<b>9790</b>		
<b>Other Equity</b>	<b>9800</b>		
Contributed Capital	9810		
Retained Earnings	9850		
Investment In General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		<b>526,767</b>	<b>41,394</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>532,282</b>	<b>41,394</b>

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

Description	(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			7,541					
Cash With Fiscal Agents	9113	419,015			315,054	17,755			30,221
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	4,152		971	(124,793)	3,483			49,682
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
Total Assets		423,167	0	8,512	190,261	21,238	0	0	79,903

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

Description	(Object)	Trust Funds							
		71 Associated Students	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	55,601		(1)	104,590				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530			8,513					
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>		55,601	0	8,512	104,590	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
<b>Total Long-Term Liabilities</b>		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	55,601	0	8,512	104,590	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 990

Name: VICTOR VALLEY

Description	(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>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	367,566			85,671	21,188			79,903
<b>Total Reserved Fund Balance</b>		<b>367,566</b>		<b>0</b>	<b>85,671</b>	<b>21,188</b>	<b>0</b>	<b>0</b>	<b>79,903</b>
<b>Fund Balance (GASB 54)</b>	<b>9750</b>								
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								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>367,566</b>	<b>0</b>	<b>0</b>	<b>85,671</b>	<b>21,238</b>	<b>0</b>	<b>0</b>	<b>79,903</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>423,167</b>	<b>0</b>	<b>8,512</b>	<b>190,261</b>	<b>21,238</b>	<b>0</b>	<b>0</b>	<b>79,903</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	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 Financial 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
<b>Total Federal Revenues</b>	8100	0	1,497,984	1,497,984
<b>State Revenues</b>	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 Infrastructure Program (TTIP)	8626		686,913	686,913
Other General Categorical Programs	8627			0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 990

Name: VICTOR VALLEY

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

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>				
Property Taxes	8800			
	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			0
Contract Instructional Services	8831	141,241	135,225	276,466
Other Contract 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
Dormitory	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
<b>Total Local Revenues</b>	8800	13,237,264	1,672,098	14,909,362
<b>Total Revenues</b>		61,408,673	18,466,693	79,875,366



CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2015-2016

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>	8900			
Proceeds of General Fixed Assels	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#			0
<b>Total Other Financing Sources</b>	8900	0	0	0
<b>Total Revenues and Other Financing Sources</b>		61,408,673	18,456,693	79,875,366

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	413,340	36,724	27,568	4,400		482,032
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						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			1,272,863
Communications	0600						0
Computer and Information Science	0700	786,859		6,610	3,340		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						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						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 Activities		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.

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: 2015-2016 Budget Year: 2016-2017

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	245,633	1,243,913	1,011,524	62,597		2,563,667
Course and Curriculum Development	6020	201,184	1,901,598	180,311	10,173		2,293,266
Academic / Faculty Senate	6030	74,033	282,433	8,089			364,555
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		<b>520,850</b>	<b>3,427,944</b>	<b>1,199,924</b>	<b>72,770</b>	<b>0</b>	<b>5,221,488</b>
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120	102,271	670,244	84,443	65,745		922,703
Media	6130		180,109	13,939	3,151		197,199
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			8,681			8,681
<b>Total Instructional Support Services</b>		<b>102,271</b>	<b>850,353</b>	<b>107,063</b>	<b>68,896</b>	<b>0</b>	<b>1,128,583</b>
Admissions and Records	6200		814,914	16,151	10		831,075
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	309,695	1,113,659	53,089			1,476,443
Matriculation and Student Assessment	6320	65,493	308,515	119,258	2,418		495,684
Transfer Programs	6330						0
Career Guidance	6340		118,149	3,373			121,522
Other Student Counseling and Guidance	6390		180,085	134,745			314,830
<b>Total Student Counseling and Guidance</b>		<b>375,188</b>	<b>1,720,408</b>	<b>310,465</b>	<b>2,418</b>	<b>0</b>	<b>2,408,479</b>

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	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						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			1,735
Miscellaneous Student Services	6490						0
<b>Total Other Student Services</b>		<b>274,583</b>	<b>3,399,298</b>	<b>6,772,741</b>	<b>1,491,081</b>	<b>0</b>	<b>11,937,703</b>
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
<b>Total Operation and Maintenance of Plant</b>	<b>6500</b>	<b>0</b>	<b>2,776,962</b>	<b>2,006,279</b>	<b>21,750</b>	<b>0</b>	<b>4,804,991</b>
<b>Planning, Policymaking and Coordinations</b>	<b>6600</b>	<b>145,484</b>	<b>1,775,343</b>	<b>3,224,074</b>	<b>402,628</b>		<b>5,547,529</b>

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

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		667,305	448			667,753
Fiscal Operations	6720		2,299,807	1,456,015	1,603		3,757,425
Human Resources 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 Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
<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	131,951	2,114	39,768			173,833
Other Auxiliary Operations	7090			7,373			7,373
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>131,951</b>	<b>2,114</b>	<b>47,141</b>	<b>0</b>	<b>0</b>	<b>181,206</b>

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						0
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						0
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390						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>1,663,160</b>	<b>22,425,889</b>	<b>17,132,710</b>	<b>3,113,427</b>		<b>44,335,186</b>
<b>Total Expenditures General Fund: activities *</b>		<b>31,969,681</b>	<b>23,611,773</b>	<b>18,782,290</b>	<b>4,030,445</b>		<b>78,394,189</b>

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VICTOR VALLEY

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$99,250,343
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	9,072.44		
	2. 2015-2016 Second Period Actual FTES	9,383.54		
	3. 2015-2016 Population change factor (C2/C1)	1.0343		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$108,167,183
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)			\$108,167,183
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$108,167,183
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			41,356,286
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			2,876,098
C.	Local Property taxes			15,037,484
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			68,073
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2016-2017 Appropriations Subject to Limit			\$59,337,941



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

990 VICTOR VALLEY

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	UNRESTRICTED SUBFUND	RESTRICTED SUBFUND	TOTAL	TOTAL
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
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
<b>EXPENDITURES:</b>							
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		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)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	3,637,919	5,210,033	322,784	231,847	3,960,703	5,441,880
Prior Years Adjustments	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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	6,595,442	6,705,321	0	0	0	0
<b>Total Revenues</b>		6,595,442	6,705,321	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (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 Contingencies	7900						
<b>Total Other Outgo</b>	7000	7,129,200	6,705,321	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(7,129,200)	(6,705,321)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(533,758)	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	8,692,793	8,159,035		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	8,692,793		0		0	
<b>Ending Fund Balance, June 30</b>		8,159,035	8,159,035	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND: 32		FUND: 33			
		BOOKSTORE FUND	CAFETERIA FUND	CHILD DEVELOPMENT FUND	Actual	Budget	Actual	Budget	
<b>REVENUES:</b>									
Federal Revenues	8100								
State Revenues	8600							139,696	132,275
Local Revenues	8800							152,335	154,928
Total Income		0	0	0	0	0	0	292,031	287,203
<b>Expenditures</b>									
Academic Salaries	1000							108,469	119,026
Classified Salaries	2000							58,656	65,091
Employee Benefits	3000							72,060	98,637
Supplies and Materials	4000							9,881	900
Other Operating Expenses and Services	5000							2,690	3,549
Capital Outlay	6000								
Total Expenditures		0	0	0	0	0	0	251,756	287,203
Excess ((Deficiency) of Revenues over Expenditures		0	0	0	0	0	0	40,275	0
Other Financing Sources	8900								
Other Outgo	7000								
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0	40,275	0
Beginning Fund Balance:									
Net Beginning Balance, July 1	9010							93,598	133,873
Prior Years Adjustments	9020								
Adjusted Beginning Balance	9030							93,598	
Ending Fund Balance, June 30		0	0	0	0	0	0	133,873	133,873

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 OTHER SPECIAL REVENUE FUND		
		Actual	Budget	Actual	Budget	Actual	Budget	
<b>REVENUES:</b>								
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	
<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	2,314,569	2,295,365	
<b>Other Financing Sources</b>								
Other Outgo	7000					2,300,000		
Net Increase/(Decrease) in Fund Balance		0	0	0	0	14,569	2,295,365	
<b>Beginning Fund Balance:</b>								
Net Beginning Balance, July 1	9010					29,522,049	29,536,618	
Prior Years Adjustments	9020							
Adjusted Beginning Balance	9030	0	0	0	0	29,522,049		
Ending Fund Balance, June 30		0	0	0	0	29,536,618	31,831,983	

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

990 VICTOR VALLEY

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
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
<b>Expenditures</b>							
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	1,964,223	7,258,749		
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
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,806,667	5,828,378	15,254,886	13,368,609		0
Prior Years Adjustments	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

CALIFORNIA COMMUNITY COLLEGES

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

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
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
<b>Expenditures</b>							
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						
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
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,148,668	1,516,155	195,650	268,543		0
Prior Years Adjustments	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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	0				
Ending Fund Balance, June 30		0	0				

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
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
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000	10,712	3,085		
Supplies and Materials	4000		1,500		
Other Operating Expenses and Services	5000	119,031	125,535		
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
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	581,229	526,767	41,162	41,394
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	581,229		41,162	
Ending Fund Balance, June 30		526,767	414,647	41,394	41,544



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND 72 REPRESENTATION FEE TRUST FUND		FUND 73 BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
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
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
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
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	329,717	367,567		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	329,717		0		0	
Ending Fund Balance, June 30		367,567	367,567	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Fiduciary Funds Group  
70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND Actual	Budget	SCHOLARSHIP & LOAN TRUST FUND Actual	Budget	INVESTMENT TRUST FUND Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	22,999,697	22,447,021				
State Revenues	8600	1,951,607	1,832,726				
Local Revenues	8800						
Total Income		24,951,304	24,279,747	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		24,951,304	24,279,747	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	25,020,205	24,279,747				
Net Increase/(Decrease) in Fund Balance		(68,901)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	154,690	85,789	21,238	21,238		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	154,690		21,238			0
Ending Fund Balance, June 30		85,789	85,789	21,238	21,238	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND Actual	Budget	OTHER TRUST FUNDS Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
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			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
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010			81,978	79,903
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030			81,978	
Ending Fund Balance, June 30		0	0	79,903	79,903

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 990

Name: VICTOR VALLEY

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

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: 2015-2016

Budget Year: 2016-2017

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20			
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	Total	
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 & Institutional Unrestricted					Instructional Materials Proposition 20	Total
<b>Expenditures</b>								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000				0			0
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	148,347		148,347
Noninstructional Supplies & Mfrs	4400				0	148,347		148,347
<b>Total Supplies and Materials</b>		0	0	0	0	296,694		296,694
Other Operating Expenses and Services	5000		1,271,037		1,271,037		313,387	1,584,424
Capital Outlay	6000				0			0
Library Books	6300				0			0
Equipment	6400				0			0
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0			0
Other Outgo	7000				0			0
<b>Total Expenditures</b>		0	1,271,037	0	1,271,037		461,734	1,732,771
<b>Ending Balance</b>					0		0	0



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

**Details of Education Protection Account**

For Actual Year: 2015-2016

District ID: 990

Name: VICTOR VALLEY

EPA Revenue 7,993,118

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

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

**Pension Costs**

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 990

Name: VICTOR VALLEY

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	2,529,613	10.73%	1,439,972	11.85%	3,969,585	N/A	N/A
2016-17	2,991,418	12.58%	1,657,867	13.89%	4,649,285	679,700	17.12%
2017-18	3,453,223	14.43%	1,829,833	15.50%	5,283,056	633,771	13.63%
2018-19	3,915,028	16.28%	2,000,731	17.10%	5,915,759	632,703	11.98%
2019-20	4,376,833	18.13%	2,160,948	18.60%	6,537,781	622,022	10.51%
2020-21	4,618,968	19.10%	2,289,121	19.80%	6,908,089	370,308	5.66%

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

Yes

Explain Yes or No

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