


California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2009-2010)
(Budget Report for Fiscal Year 2010-2011)

District: VICTOR VALLEY


District Code: 990

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.


District Chief Business Officer

Date

3/10/11


District Superintendent

Date

05-03-11

Contact: GH Javaheripour

(760) 245-427 2464

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 15, 2010. 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: 2009-2010

Budget Year: 2010-2011

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								
Contract or Regular	1100	11,411,765		11,411,765		24,890		11,436,655
Other	1300	8,422,928		8,512,968				8,512,968
Total Instructional Salaries		19,834,693		19,924,733		24,890		19,949,623
Non-Instructional Salaries								
Contract or Regular	1200			2,878,156				2,878,156
Other	1400			249,291				249,291
Total Non-Instructional Salaries				3,127,447		0		3,127,447
Total Academic Salaries			19,834,693	23,052,180		24,890		23,077,070
Classified Salaries								
Non-Instructional Salaries								
Regular Status	2100			8,528,397		92,486		8,620,883
Other	2300			175,563		13,343		188,906
Total Non-Instructional Salaries				8,703,960		105,829		8,809,789
Instructional Aides								
Regular Status	2200		1,197,323	1,695,680				1,695,680
Other	2400		200,952	201,555				201,555
Total Instructional Aides			1,398,275	1,897,235		0		1,897,235
Total Classified Salaries			1,398,275	10,601,195		105,829		10,707,024
Employee Benefits	3000		4,316,497	14,417,445		30,776		14,448,221
Supplies and Materials	4000			565,330		6,901		572,231
Other Operating Expenses	5000		230,719	8,962,830		31,674		8,994,504
Equipment Replacement	6420							0
Total Expenditures Prior to Exclusions			25,780,184	57,598,980		200,070		57,799,050

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: 2009-2010 Budget Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

Activities to Exclude	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 Staff--Retirees' Benefits and Retirement Incentives	5900	27,694	386,906		386,906
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		8,918,268		8,918,268
Objects to Exclude					
Rents and Leases	5060		506,579	30,738	537,317
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		1,067,435		1,067,435

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2009-2010 Budget Year: 2010-2011

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

District ID: 990 Name: VICTOR VALLEY

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)		Total
		Instructional Salary Cost	ECS 84362 A	Total CEE	ECS 84362 B	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
Total Capital Outlay			0		0			0
Other Outgo	7000							0
Total Exclusions			27,694		10,879,188		30,738	10,909,926
Total for ECS 84362, 50% Law			25,752,490		46,719,792		169,332	46,889,124
Percent of CEE (Instructional Salary Cost / Total CEE)			55.12%		100.00%			
50% of Current Expense of Education					23,359,896			
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year								
Amount Required to be Expended for Salaries of Classroom Instructors			25,752,490		46,719,792		169,332	46,889,124
Reconciliation to Unrestricted General Fund Expenditures								
Total Expenditures Prior to Exclusions			25,780,184		57,598,980		200,070	57,799,050
Capital Expenditures	6000		19,296		1,156,861			1,156,861
Equipment Replacement (Back out)	6420				0		0	0
Total Unrestricted General Fund Expenditures			25,799,480		58,755,841		200,070	58,955,911

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	783,901		783,901
In County Treasury	9112	682,567	10,406,183	11,088,750
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	10,981,989	(323,133)	10,658,856
Due from Other Funds	9140	1,754,391		1,754,391
Inventories, Stores, and Prepaid Items	9200			0
Inventories and Stores	9210			0
Prepaid Items	9220	140,247		140,247
TOTAL ASSETS		14,393,095	10,083,050	24,476,145
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,604,052	(271,536)	6,332,516
Accrued Salaries and Wages Payable	9520	511,152		511,152
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	215,159		215,159
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	137,555		137,555
TOTAL LIABILITIES		7,467,918	(271,536)	7,196,382

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
FUND EQUITY				
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
Total Reserved Fund Balance		0	0	0
Designated Fund Balance				
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	6,925,177	10,354,586	17,279,763
TOTAL FUND EQUITY		6,925,177	10,354,586	17,279,763
TOTAL LIABILITIES AND FUND EQUITY		14,393,095	10,083,050	24,476,145

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			195,055
Cash With Fiscal Agents	9113			21,402,968
Investments (at cost)	9120			
Accounts Receivable	9130			745
Due from Other Funds	9140			
TOTAL ASSETS		0	0	21,598,768
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	21		22		29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service 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					3,000,000
Total Reserved Fund Balance						3,000,000
Designated Fund Balance						
Commitments by Contract or Other Legal Obligation	9751					
Self Insurance Programs	9752					
Payments Resulting from Court Orders	9753					
Specific Future Purposes	9754					
Total Designated Fund Balance						18,598,768
Uncommitted(Unrestricted) Fund Balance	9790					21,598,768
TOTAL FUND EQUITY						21,598,768
TOTAL LIABILITIES AND FUND EQUITY						
						0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			76,308			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120			31,349			
Accounts Receivable	9130			1,535			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	109,192	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			17,456			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			14,146			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	31,602	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND 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						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance	9790	0	0	77,590	0	0	0
Uncommitted(Unrestricted) Fund Balance		0	0	77,590	0	0	0
TOTAL FUND EQUITY		0	0	109,192	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	109,192	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund
42 Revenue Bond Construction Fund

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

ASSETS	Description	CA (Object)	41		42	
			Capital Outlay Projects Fund	Revenue Bond Construction Fund	Revenue Bond Construction Fund	Revenue Bond Construction Fund
Cash, Investments, and Receivables						
Cash:		9100				
	Awaiting Deposit and in Banks	9111	3,610,784			
	In County Treasury	9112			64,665,128	
	Cash With Fiscal Agents	9113				
	Revolving Cash Accounts	9114				
	Investments (at cost)	9120				
	Accounts Receivable	9130	1,103,002		721,446	
	Due from Other Funds	9140		57		
	Inventories, Stores, and Prepaid Items	9200				
	Inventories and Stores	9210				
	Prepaid Items	9220				
TOTAL ASSETS			4,713,843			65,386,574
LIABILITIES						
	Current Liabilities and Deferred Revenue	9500				
	Accounts Payable	9510	229,890		568,249	
	Accrued Salaries and Wages Payable	9520				
	Compensated Absences Payable Current	9530				
	Due to Other Funds	9540	618,841			
	Temporary Loans	9550				
	Current Portion of Long-Term Debt	9560				
	Deferred Revenues	9570				
TOTAL LIABILITIES			848,731			568,249

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction 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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance	9790	0	64,818,325
Uncommitted(Unrestricted) Fund Balance		3,865,112	64,818,325
TOTAL FUND EQUITY		3,865,112	64,818,325
TOTAL LIABILITIES AND FUND EQUITY		4,713,843	65,386,574

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 2010

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	15,276	37,233		
In County Treasury		9112	113,085	29,298		
Cash With Fiscal Agents		9113				
Revolving Cash Accounts		9114	4,250	1,000		
Investments (at cost)		9120	491,126	480,395		
Accounts Receivable		9130				
Due from Other Funds		9140		16,948		
Inventories, Stores, and Prepaid Items		9200				
Inventories and Stores		9210	793,953			
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
TOTAL ASSETS			1,417,690	564,874	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

Enterprise Funds:

51 Bookstore Fund 50 Cafeteria Fund 53 Farm Operations Fund 59 Other Enterprise Fund

For Year Ended June 30, 2010 District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	Enterprise Funds:				TOTAL LIABILITIES
		51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund	
LIABILITIES						
Current Liabilities and Deferred Revenue	9500					
Accounts Payable	9510	159,453	260,131			
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	192,647				
Total Current Liabilities and Deferred Revenue		352,100	260,131	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	0	0	0	0	
Total Long-Term Liabilities		0	0	0	0	
TOTAL LIABILITIES	968	352,100	260,131	0	0	

CALLIFORNIA 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, 2010 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
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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance					
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,180,245	304,743		
Other Equity					
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,180,245	304,743	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,532,345	564,874	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

ASSETS	Description	CA	61	69
		(Object)	Self-Insurance Fund	Other Internal Service Fund
Cash, Investments, and Receivables				
Cash:		9100		
	Awaiting Deposit and in Banks	9111		
	In County Treasury	9112	49,185	31,170
	Cash With Fiscal Agents	9113		
	Revolving Cash Accounts	9114	20,000	
	Investments (at cost)	9120		
	Accounts Receivable	9130	173	91
	Due from Other Funds	9140		
	Student Loans Receivable	9150		
	Inventories, Stores, and Prepaid Items	9200		
	Inventories and Stores	9210		
	Prepaid Items	9220		
Fixed Assets		9300		
	Sites	9310		
	Site Improvements	9320		
	Accumulated Depreciation Site Improvements	9321		
	Buildings	9330		
	Accumulated Depreciation Buildings	9331		
	Library Books	9340		
	Equipment	9350		
	Accumulated Depreciation Equipment	9351		
	Work in Progress	9360		
Total Fixed Assets			0	0
TOTAL ASSETS			69,358	31,261

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, 2010

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,432	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	189	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,621	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	3,621	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service 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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	65,737	31,261
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		65,737	31,261
TOTAL LIABILITIES AND FUND EQUITY		69,358	31,261

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 990

Name: VICTOR VALLEY

ASSETS	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
Cash, Investments, and Receivables		9100								
Cash:										
Awaiting Deposit and in Banks		9111	6,393							
In County Treasury		9112			23,537					
Cash With Fiscal Agents		9113								
Revolving Cash Accounts		9114	250							
Investments (at cost)		9120	248,654							
Accounts Receivable		9130			1,143					
Due from Other Funds		9140	5,387							
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			260,684	0	24,680	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	57,644							
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			16,952					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		57,644	0	16,952	0	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	57,644	0	16,952	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	203,040		7,728					
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		203,040	0	7,728	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		260,684	0	24,680	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues				
Forest Revenues	8100			0
	8110			
Higher Education Act	8120		1,383,452	1,383,452
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		128,107	128,107
Student Financial Aid	8150		53,866	53,866
Veterans Education	8160		2,424	2,424
Vocational and Technical Education Act (VATEA)	8170		438,512	438,512
Other Federal Revenues	8190		2,622,241	2,622,241
Total Federal Revenues	8100	0	4,628,602	4,628,602
State Revenues				
General Apportionments	8600			0
	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	36,464,857		36,464,857
Other General Apportionment	8613	2,402,151		2,402,151
General Categorical Programs	8620			
Child Development	8621		137,349	137,349
Extended Opportunity Programs and Services(EOPS)	8622		814,791	814,791
Disabled Students Programs and Services(DSPS)	8623		447,543	447,543
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKS)	8625		333,823	333,823
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,393,574	1,393,574

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Reimbursable Categorical Programs				
Instructional Improvement Grant	8650			
Other Reimbursable Categorical Programs	8651			0
	8652			0
State Tax Subventions				
Homeowners' Property Tax Relief	8670			
Timber Yield Tax	8671	156,650		156,650
	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues				
State Lottery Proceeds	8680			
	8681	1,236,003	166,922	1,402,925
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	40,259,661	3,294,002	43,553,663

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2009-2010

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues				
Property Taxes	8800 8810			
Tax Allocation, Secured Roll	8811	11,211,894		11,211,894
Tax Allocation, Supplemental Roll	8812	143,760		143,760
Tax Allocation, Unsecured Roll	8813	875,361		875,361
Prior Years Taxes	8816	14,415		14,415
Education Revenues Augmentation Fund (ERAF)	8817	(3,550,564)		(3,550,564)
Redevelopment Agency Funds	8818	617,333		617,333
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			0
Contract Instructional Services	8831			0
Other Contract Services	8832		231,093	231,093
Sales and Commissions	8840			0
Rentals and Leases	8850	(22,800)		(22,800)
Interest and Investment Income	8860	210,018		210,018
Student Fees and Charges	8870			
Community Services Classes	8872		131,738	131,738
Dormitory	8873			0
Enrollment	8874	1,954,732		1,954,732
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	54,925		54,925
Nonresident Tuition	8880	406,287		406,287
Parking Services and Public Transportation	8881		402,491	402,491
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	2,894,292	887,881	3,782,173
Total Local Revenues	8800	14,809,653	1,653,203	16,462,856
Total Revenues		55,069,314	9,575,807	64,645,121

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	5,650,000		5,650,000
Total Other Financing Sources	8900	5,650,000	0	5,650,000
Total Revenues and Other Financing Sources		60,719,314	9,575,807	70,295,121

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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	232,903		4,558			237,461
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	696,328		75,992	7,645		779,965
Business and Management	0500	1,129,245		12,861	4,457		1,146,563
Communications	0600						0
Computer and Information Science	0700	488,626		3,364	22,672		514,662
Education	0800	1,013,604	344,403	247,628	7,821		1,613,456
Engineering and Related Industrial Technology	0900	1,845,510	11,450	463,916	191,370		2,512,246
Fine and Applied Arts	1000	1,132,782	479	60,336	8,212		1,201,809
Foreign language	1100	451,280		750			452,030
Health	1200	2,383,995	36,165	171,872	38,223		2,630,255
Consumer Education And Home Economics	1300	439,256	13,514	65,707			518,477
Law	1400						0
Humanities(Letters)	1500	2,090,715	18,446	5,831			2,114,992
Library Science	1600						0
Mathematics	1700	1,669,842		6,912			1,676,754
Military Studies	1800						0
Physical Sciences	1900	499,623	875	14,524	5,566		520,588
Psychology	2000	304,317		1,419			305,736
Public Affairs and Services	2100	345,307	27,020	76,140	24,000		472,467
Social Sciences	2200	1,157,204	11,485	16,765	1,016		1,186,470
Commercial Services	3000						0
Interdisciplinary Studies	4900	11,011,574	145,172	18,929	4,988		11,180,663
Instruc Staff-Retirees, Bnfts & Retire Incent	5900	385,967	6,500,000				6,885,967
Sub-Total Instructional Activities		27,278,078	7,109,009	1,247,504	315,970		35,950,561
Total Expenditures for GF Activities*		27,491,056	26,956,575	13,140,921	1,583,826	366,187	69,537,565

*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
\$10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2009-2010 Budget Year: 2010-2011

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		555,622	113,766	5,189		674,577
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030		344,740	777			345,517
Other Instructional Administration & Governance	6090	132,572	1,673,732	101,892	48,673		1,956,869
Total Instructional Admin. & Governance		132,572	2,574,094	216,435	53,862	0	2,976,963
Instructional Support Services	6100						0
Learning Center	6110						0
Library	6120		806,039	89,080	9,099		904,218
Media	6130		133,834	6,061			139,895
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		0	939,873	95,141	9,099	0	1,044,113
Admissions and Records	6200	19,433	1,138,503	81,746			1,239,682
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		2,107,509	290,354			2,397,863
Matriculation and Student Assessment	6320			151			151
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	2,107,509	290,505	0	0	2,398,014

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expended by Non-Instructional Activity
\$10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2009-2010 Budget Year: 2010-2011

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	3,425	229,397	101,001			333,823
Disabled Student Programs and Services (DSPS)	6420		865,969	4,265			870,234
Extended Opportunity Programs and Services (EOPS)	6430		664,601	8,081		213,139	885,821
Health Services	6440						0
Student Personnel Administration	6450		756,127	672,009	1,500		1,429,636
Financial Aid Administration	6460		1,079,194	116,570			1,195,764
Job Placement Services	6470		66,437	16,535			82,972
Veterans Services	6480			225			225
Miscellaneous Student Services	6490						0
Total Other Student Services		3,425	3,661,725	918,666	1,500	213,139	4,798,475
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		997,836	64,608	20,292		1,082,736
Custodial Services	6530		1,051,781	78,626			1,130,407
Grounds Maintenance and Repairs	6550		496,900	18,008			514,908
Utilities	6570			1,681,068			1,681,068
Other Operations and Maintenance of Plant	6590		85,806	83,009	2,673		171,488
Total Operation and Maintenance of Plant	6500	0	2,632,323	1,925,319	22,965	0	4,580,607
Planning, Policymaking and Coordinations	6600		1,430,504	1,213,842	1,262		2,645,608

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

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: 2009-2010

Budget Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		202,658				202,658
Fiscal Operations	6720		1,191,226	4,452,961			5,644,187
Human Resources Management	6730		627,912	737,040			1,364,952
Noninstrct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750			4,444			4,444
Staff Diversity	6760			8,254			8,254
Logistical Services	6770		1,090,654	655,301	515,695		2,261,650
Management Information Systems	6780		1,878,922	901,437	605,484		3,385,843
Other General Institutional Support Services	6790		51,250	70,688	53,167		175,105
Total General Institutional Support Services	6700		5,042,622	6,830,125	1,174,346	0	13,047,093
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		57,548	77,352	247,595		382,495
Community Use of Facilities	6830			135,689	7,456		143,145
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800		57,548	213,041	255,051	0	525,640

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Expended by Non-Instructional Activity
 \$10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2009-2010 Budget Year: 2010-2011

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		107,372	35,829	4,822		148,023
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			30,738			30,738
Total Ancillary Services	6900	0	107,372	66,567	4,822	0	178,761
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

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: 2009-2010

Budget Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

Physical Property and Related Acquisitions	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Long-Term Debt and Other Financing	7100						0
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						0
Transfers	7310						0
Student Aid	7320					152,048	152,048
Other Outgo	7330					0	0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	152,048	152,048
Sub-Total Non-Instructional Activities			212,978	19,847,566	11,893,417	1,267,856	365,187
Total Expenditures General Fund: activities *			27,491,056	26,956,575	13,140,921	1,583,826	365,187

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2010-2011

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VICTOR VALLEY

I. 2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:		\$99,539,514
B.	2010-2011 Price Factor:	0.9746	
C. Population factor:			
1.	2008-2009 Second Period Actual FTES	10,064.00	
2.	2009-2010 Second Period Actual FTES	10,385.00	
3.	2009-2010 Population change factor (C2/C1)	1.0319	
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)		\$100,105,868
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)			
			\$100,105,868
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)		\$100,105,868
II. 2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		36,455,376
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		156,496
C.	Local Property taxes		8,674,131
D.	Estimated excess Debt Service taxes		0
E.	Estimated Parcel taxes, Square Foot taxes, etc.		0
F.	Interest on proceeds of taxes		50,000
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates		0
H.	2010-2011 Appropriations Subject to Limit		\$45,336,003

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2009-2010 Budget Year: 2010-2011

General Fund

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
REVENUES:							
Federal Revenues	8100			4,628,602	5,005,191	4,628,602	5,005,191
State Revenues	8600	40,259,661	37,668,315	3,294,002	4,540,175	43,553,663	42,208,490
Local Revenues	8800	14,809,653	12,137,229	1,653,203	1,650,214	16,462,856	13,787,443
Total Revenues		55,069,314	49,805,544	9,575,807	11,195,580	64,645,121	61,001,124
EXPENDITURES:							
Academic Salaries	1000	23,077,056	23,791,417	2,408,988	1,841,772	25,486,044	25,633,189
Classified Salaries	2000	10,707,023	11,112,199	2,659,412	1,989,920	13,366,435	13,102,119
Employee Benefits	3000	14,448,221	8,546,994	1,146,931	1,025,011	15,595,152	9,572,005
Supplies and Materials	4000	572,231	697,030	731,644	935,010	1,303,875	1,632,040
Other Operating Expenses and Services	5000	8,994,504	6,514,544	2,842,542	4,404,444	11,837,046	10,918,988
Capital Outlay	6000	1,156,861	616,260	426,965	436,727	1,583,826	1,052,987
Total Expenditures		58,955,896	51,278,444	10,216,482	10,632,884	69,172,378	61,911,328
Excess/(Deficiency) of Revenues over Expenditures		(3,886,582)	(1,472,900)	(640,675)	562,696	(4,527,257)	(910,204)
Other Financing Sources	8900	5,650,000	40,000			5,650,000	40,000
Other Outgo	7000	1,200	300,000	363,987	832,169	365,187	1,132,169
Net Increase/(Decrease) in Fund Balance		1,762,218	(1,732,900)	(1,004,662)	(269,473)	757,556	(2,002,373)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	9,293,779	11,055,997	1,605,842	601,180	10,899,621	11,657,177
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	9,293,779	9,323,097	1,605,842	331,707	10,899,621	9,654,804
Ending Fund Balance, June 30		11,055,997	9,323,097	601,180	331,707	11,657,177	9,654,804

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

DEBT SERVICE FUNDS

990 VICTOR VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					1,926,338	1,502,000
Total Revenues		0	0	0	0	1,926,338	1,502,000
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120						
Transfers Outgoing	7300 & 7400					8,350,000	
Reserve for Contingencies	7900						
Total Other Outgo		0	0	0	0	8,350,000	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	0	0	(8,350,000)	0
Net Increase/Decrease in Fund Balance		0	0	0	0	(6,423,662)	1,502,000
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010			0		28,022,430	21,598,768
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	28,022,430	21,598,768
Ending Fund Balance, June 30		0	0	0	0	21,598,768	23,100,768

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND	Budget	CAFETERIA FUND	Budget	CHILD DEVELOPMENT FUND	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600			252,691		191,000	
Local Revenues	8800			92,362		162,589	
Total Income		0	0	0	0	345,053	353,589
Expenditures							
Academic Salaries	1000					157,203	92,497
Classified Salaries	2000					111,692	146,633
Employee Benefits	3000					78,729	84,918
Supplies and Materials	4000					8,046	7,500
Other Operating Expenses and Services	5000					2,052	11,800
Capital Outlay	6000						14,998
Total Expenditures		0	0	0	0	357,722	358,346
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	(12,669)	(4,757)
Other Financing Sources							
	8900						
Other Outgo	7000						40,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(12,669)	(44,757)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0			90,259	77,590
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	90,259	
Ending Fund Balance, June 30		0	0	0	0	77,590	32,833

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
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	0	0
Other Financing Sources							
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2009-2010 Budget Year: 2010-2011

Governmental Funds Group
40 Capital Projects Funds

990 VICTOR VALLEY

Capital Projects Funds

Description	Object Code	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND 42 REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	785,388	721,000	971,442	750,000
Total Income		785,388	721,000	971,442	750,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	7,786		658	
Other Operating Expenses and Services	5000	323,685		222,445	
Capital Outlay	6000	2,169,053	2,526,000	17,543,862	26,630,702
Total Expenditures		2,500,524	2,526,000	17,766,965	26,630,702
Excess /(Deficiency) of Revenues over Expenditures					
		(1,715,136)	(1,805,000)	(16,795,523)	(25,880,702)
Other Financing Sources	8900	2,700,000		274,227	
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		984,864	(1,805,000)	(16,521,296)	(25,880,702)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	2,880,247	3,865,112	81,339,621	64,818,325
Prior Years Adjustments	9020	1			
Adjusted Beginning Balance	9030	2,880,248		81,339,621	
Ending Fund Balance, June 30		3,865,112	2,060,112	64,818,325	38,937,623

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: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS		
		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Local Revenues	8800	3,688,447	3,544,000	608,287	689,250			
Other Financing Sources	8900							
Total Income		3,688,447	3,544,000	608,287	689,250	0	0	0
Cost of Sales	5890	2,775,420	2,442,800					
Gross Profit or Loss		913,027	1,101,200	608,287	689,250	0	0	0
Expenditures								
Academic Salaries	1000							
Classified Salaries	2000	571,744	565,000	282,764	250,000			
Employee Benefits	3000	171,635	175,000	83,585	75,000			
Supplies and Materials	4000	20,606	20,000	2,495				
Other Operating Expenses and Services	5000	105,913	341,200	83,754	207,500			
Capital Outlay	6000			6,029	7,500			
Total Expenditures		869,998	1,101,200	458,627	540,000	0	0	0
Net Profit or Loss		43,129	0	149,660	149,250	0	0	0
Other Outgo	7000				25,000			
Net Increase/(Decrease) in Fund Balance		43,129	0	149,660	124,250	0	0	0
Beginning Fund Balance:								
Net Beginning Balance, July 1	9010	248,611	291,740	127,381	277,041			0
Prior Years Adjustments	9020							
Adjusted Beginning Balance	9030	248,611		127,381		0	0	
Ending Fund Balance, June 30		291,740	291,740	277,041	401,291	0	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

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

990 VICTOR VALLEY

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND	OTHER INTERNAL SERVICES FUND	Actual	Budget
REVENUES:					
Local Revenues	8800	1,089	1,080	8,000	7,300
Other Financing Sources	8900				
Total Income		1,089	1,080	8,000	7,300
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	13,689	14,000		
Other Operating Expenses and Services	5000	21,201	30,200		
Capital Outlay	6000	1,779	6,500		
Total Expenditures		36,669	50,700	0	0
Net Profit or Loss		(35,580)	(49,620)	8,000	7,300
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(35,580)	(49,620)	8,000	7,300
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	101,317	65,737	23,261	31,261
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	101,317		23,261	
Ending Fund Balance, June 30		65,737	16,117	31,261	38,561

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

Z0 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2009-2010 Budget Year: 2010-2011

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	179,699	165,000			111,622	104,000
Total Income		179,699	165,000	0	0	111,622	104,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	9,855	3,000				
Other Operating Expenses and Services	5000	165,047	159,000				
Capital Outlay	6000						
Total Expenditures		174,902	162,000	0	0	0	0
Excess/(Deficiency) of Revenues over Expenditures		4,797	3,000	0	0	111,622	104,000
Other Financing Sources	8900						
Other Outgo	7000	5,000	3,000			112,064	104,000
Net Increase/(Decrease) in Fund Balance		(203)	0	0	0	(442)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	202,234	202,031			0	8,170
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	202,234	202,031	0	0	8,170	
Ending Fund Balance, June 30		202,031	202,031	0	0	7,728	7,728

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

Z9 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND	SCHOLARSHIP & LOAN TRUST FUND	INVESTMENT TRUST FUND			
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
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	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

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: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND: 79	
		DEFERRED COMPENSATION TRUST FUND	OTHER TRUST FUNDS	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess / (Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources					
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Interfund Transfer Report

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 990

Name: VICTOR VALLEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	5,650,000
41	CAPITAL OUTLAY PROJECTS FUND	29	OTHER DEBT SERVICE FUND	2,700,000
73	STUDENT BODY CENTER FEE TRUST FUND	52	CAFETERIA FUND	112,064

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

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

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		110,779				
Adjustments	9020						
	9030		110,779			0	
Adjusted Beginning Balance							
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,236,003			166,922	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000				0		0
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000		1,067,435		1,067,435		1,067,435
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000				0		0
Total Expenditures		0	1,067,435	0	1,067,435	0	1,067,435
Ending Balance					279,347	166,922	446,269

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

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

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		279,347			166,922	
Adjustments	9020						
Adjusted Beginning Balance	9030		279,347			166,922	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,214,443			175,557	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
Expenditures							
Academic Salaries	1000	277,000			277,000		277,000
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000	4000			0		0
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	175,557	175,557
Noninstructional Supplies & Mtrhs	4400				0		0
Total Supplies and Materials		0	0	0	0	175,557	175,557
Other Operating Expenses and Services	5000		1,216,790		1,216,790		1,216,790
Capital Outlay	6000						
Library Books	6300				0	166,922	166,922
Equipment	6400				0		0
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0	166,922	166,922
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						
Total Expenditures		277,000	1,216,790	0	1,493,790	342,479	1,836,269
Ending Balance					0	0	0