California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2010-2011) (Budget Report for Fiscal Year 2011-2012)

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 District Superintendent Date Date

Contact: GH Javaheripour

(760) 245-4271 2464

is due to the Chancellor's Office on or before October 10, 2011. Please submit the report to : In accordance with the California Code of Regulations, Section 58305(d) a copy of this report

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011	Budget Year: 2011-2012		District ID: 990	Name: VICTOR VALLEY		
			Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
			ECS 84362 A	ECS 84362 B	Excluded	
		Object	Instructional Salary Cost	Total CEE	Activities	NAME OF THE PROPERTY OF THE PR
Academic Salaries	alaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries						
	•		•••			

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	A THE PARTY OF THE
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	11,241,654	11,242,354		11,242,354
Other	1300	8,764,948	8,849,979		8,849,979
Total Instructional Salaries	and the public sections and the second	20,006,602	20,092,333	Anna ann an Anna Anna Anna Anna Anna An	20,092,333
Non-Instructional Salaries					
Contract or Regular	1200		3,099,329		3,099,329
Other	1400		321,688		321,688
Total Non-Instructional Salaries	Albert Street, Albert Street, and an amount	endandrola antir in a re-terroble introduced protection destablished in the reference of	3,421,017	On a Michigan (Michigan) in Alban sama a didangan manan masa in Alban sama ang manan manan manan manan manan m	3,421,017
Total Academic Salaries		20,006,602	23,513,350	0	23,513,350
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		8,274,155	109,260	8,383,415
Other	2300		228,836	10,370	239,206
Total Non-Instructional Salaries		0	8,502,991	119,630	8,622,621
Instructional Aides					DESCRIPTION OF THE PROPERTY OF
Regular Status	2200	1,459,008	1,728,517		1,728,517
Other	2400	257,280	264,460		264,460
Total Instructional Aides		1,716,288	1,992,977		1,992,977
Total Classified Salaries		1,716,288	10,495,968	119,630	10,615,598
Day Toron Donofits	3000	7 700 060	8 748 474	045 OE	8.787.824
Complies and Materials	4000		533 504		
Other Operating Expenses	5000	86.684	4,419,279		4
Equipment Replacement	6420		2,089	\$	2,089
Total Expenditures Prior to Exclusions		26,510,543	47,712,854	233,125	4/,945,978

Annual Financial and Budget Report

SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 990

					"the state of the
684,931	V *	684,931		5000	Other Operating Expenses and Services (1.5 + 12.71)
0	0	0	0		Total Supplies and Materials
				4400	Noninstructional; Supplies & Materials
				4300	Instructional Supplies & Materials
				4200	Books, Magazines, & Periodicals
0				4100	Software
				4000	Supplies and Materials
0				3000	Employee Benefits
0				2000	Classified Salaries
0				1000	Academic Salaries
				gamana waka kata kata kata kata kata kata kat	Lottery Expenditures
541,260	43 33 0-2	497,959		5060	Rents and Leases
				Object Code	Objects to Exclude
357,282		357,282		6740	Noninstructional Staff-Retirees' Benefits and Retirement Incentives
57,573		57,573		6491	Student Transportation
0				6441	Student Health Services Above Amount Collected
122,420		122,420	122,420	5900	Instructional Staff-Retirees' Benefits and Retirement Incentives
A CAROLAND AND AND AND AND AND AND AND AND AND				TOP Code	Activities to Exclude
Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110		Exclusions
	Activities	Total CEE	Instructional Salary Cost		
	Excluded	ECS 84362 B	ECS 84362 A		
жений положений	Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 990

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

					Total Cinesurose Conora and Tra
48,520,830	233,125	48,287,705	26,531,534		Total I haractricted Conoral Fund Expenditures
(690'7)	0	(2,089)	THE PERSON NAMED IN	6420	Equipment Replacement (Back out)
5/0,940		576,940	20,991	6000	Capital Expenditures
4/,945,9/9	233,125	47,712,854	26,510,543		Total Expenditures Prior to Exclusions
2000					Reconciliation to Unrestricted General Fund Expenditures
			P C C C C C C C C C C C C C C C C C C C		Amount Required to be Expended for Salaries of Classroom Instructors
46,182,513	189,824	45,992,689	26 388 123		preceeding riscal real
					Nonexempted (Remaining) Deficiency from second
		22,996,344			50% of Current Expense of Education
		100.00%	57.37%		Percent of CEE (Instructional Salary Cost / Total CEE)
46,182,513	189,824	45,992,689	26,388,123		Total for ECS 84362, 50% Law
	43,301	1,720,165	122,420	рда до <i>лгоруугун</i> ордуулаан дайн оргонуу хүнж түг	Total Exclusions
A 3 V C 3 L. V COLORIO CONTRACTO CON	maganas vacadas de protessoros « deservos assentante se mendistretições da menorar deservos destinantes	odovoje sakon predstavana predstavana prodstavana prodstavana prodstavana prodstavana prodstavana prodstavana s	a varieties (de la companya de la co	7000	Other Outgo
>	0	0	0		Total Capital Outlay
D	,	0	0		Total Equipment
				6420	Equipment - Replacement
3				6410	Equipment - Additional
3	Saland convenience			6400	Equipment
Çunin de la constantina della	ogy <u>a. Noodoor</u> -French			6300	Library Books
	aagsaminkdekerksta			6000	Capital Outlay
Total	AC 6800 - 7390	AC 0100 - 6799	AC 0100-5900 & AC 6110	Code	
	Activities	Total CEE	Instructional Salary Cost	Object	
AND	Excluded	ECS 84362 B	ECS 84362 A		
	Activity (ECSX)	Activity (ECSB)	Activity (ECSA)		

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

For Year Ended June 30, 2011

District ID: 990 (Total Unrestricted and Restricted)

			**	2
			12	ā
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				000000000000000000000000000000000000000
Cash, Investments, and Receivables	9100			
Cash:	o, supocement of			>
Awaiting Deposit and in Banks	9111			100
In County Treasury	9112	8,102,730	2,393,978	10,495,708
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114	50,000		30,000
Investments (at cost)	9120			
Accounts Receivable	9130	11,913,180		3,30,100
Due from Other Funds	9140	962,715		217,208
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			200
ms	9220	674,188		074,100
TOTAL ASSETS		21,702,813	2,393,978	24,090,791
LIABILITIES				
Current Liabilities and Deferred Revenue	9500		***************************************	1 271 761
Accounts Payable	9510	4,371,764	-	4,37,704
Accrued Salaries and Wages Payable	9520	474,777	7	4/4,///
Compensated Absences Payable Current	9530	1,500,000		275 026
Due to Other Funds	9540	275,026	9)	0.20,021
Temporary Loans	9550	1 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4 4		208 047
Current Portion of Long-Term Debt	9560	208,04/	\$	64 471
Deferred Revenues	0,796	004,47) :	3
1		6,894,085		

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2011

District ID: 990

	4000000		12	Č
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amonts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713	L-AMBIGURATION CO.		0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751		2,393,978	2,393,978
Self Insurance Programs	9752	3,100,500		3,100,500
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	50,000		50,000
Total Designated Fund Balance		3,150,500	2,393,978	5,544,478
Uncommitted(Unrestricted) Fund Balance	9790	11,658,228		11,658,228
TOTAL FUND EQUITY		14,808,728	2,393,978	17,202,706
TOTAL LIABILITIES AND FUND EQUITY		21,702,813	2,393,978	24,096,791

Annual Financial and Budget Report

Governmental Funds Group

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

29 Other Debt Service Fund

For Year Ended June 30, 2011

COMBINED BALANCE SHEET

District ID: 990 Name: VICTOR VALLEY

		21	22	20
	-			ř
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			-
Cash:				- Control of the Cont
Awaiting Deposit and in Banks	9111			
In County Treasury	9112			197,350
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			23,102,591
Accounts Receivable	9130			402
Due from Other Funds	9140			
TOTAL ASSETS		0	0	23,300,343
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			200000000000000000000000000000000000000
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			5440-180-1805
Deferred Revenues	9570			
TOTAL LIABILITIES			0	
			***************************************	**************************************

Annual Financial and Budget Report

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 990 Name: VICTOR VALLEY

23,300,343	0	0		TOTAL LIABILITIES AND FUND EQUITY
23,300,343		0		TOTAL FUND EQUITY
23,300,343			9790	Uncommitted(Unrestricted) Fund Balance
	C	0		Total Designated Fund Balance
>)		9754	Specific Future Purposes
			9753	Payments Resulting from Court Orders
			9752	Self Insurance Programs
and distribution of the state o			9751	Commitments by Contract or Other Legal Obligation
			9750	Designated Fund Balance
	0	0		Total Reserved Fund Balance
			9715	Reserve for Debt Services
			9714	Reserve for Encumbrances Debit
aggicularyaga (kiloka (kiloka k			9713	Reserve for Encumbrances Credit
			9712	Amonts Restricted by Law for Specific Purposes
<u>Grando de Santono de Carto de</u>			9711	NonCash Assets
no no dell'Alla Chine			9710	Fund Balance Reserved
				FUND EQUITY
Service Fund	Redemption Fund	Redemption Fund	(Object)	Description
Other Debt	Interest and	and	CA	
	Revenue Bond	Bond Interest		
29	22	21		

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds:

31 32 Cafeteria Fund **Bookstore Fund**

ა 5 ယ 4 Revenue Bond Project Fund Farm Operation Fund

ယ Child Development Fund

COMBINED BALANCE SHEET For Year Ended June 30, 2011

39 Other Special Revenue Fund

District ID: 990

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100				annealment over	ndodelnikologie w 1894	and the second s
Cash:	and the state of the						
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			9,474	DECOMPOSALAY TO		
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114					n de la companya de	
Investments (at cost)	9120			12,708		and or experience of the control of	
Accounts Receivable	9130			32,984		SS-ENGRAVOR FOR SS-ENGRAVOR FOR SS-ENGRAVOR FOR SS-ENGRAVOR FOR SS-ENGRAVOR FOR SS-ENGRAVOR FOR SS-ENGRAVE FOR	
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS	:	0	0	55,166	0	<u>o</u> .	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500					Sub-Sub-limitationery, (Sub-Sub-limitationery, 1987)	- Samuel Control
Accounts Payable	9510			16,913			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			5,314			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
	9570						and the second s
TOTAL LIABILITIES		0	0	22,227		0	

Governmental Funds Group

Annual Financial and Budget Report 31 32 **Bookstore Fund** 30

Special Revenue Funds:

COMBINED BALANCE SHEET

Cafeteria Fund

34 Revenue Bond Project Fund Farm Operation Fund

39 Other Special Revenue Fund

33 Child Development Fund

For Year Ended June 30, 2011	District ID: 990		Name: VICTOR VALLEY				
		31	32	33	34	Ġ	39
	CA			Child	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts 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				C
Designated Fund Balance	9750					geladi judioonii nih	nganan-kilikiriki
Commitments by Contract or Other Legal Obligation	9751	**************************************				anno do d	
Self Insurance Programs	9752	***************************************	gergenenikken	and included and			
Payments Resulting from Court Orders	9753		and management and the second				ing gap gar a province of the control of the contro
Specific Future Purposes	9754	# WARE			>		
Total Designated Fund Balance		0	0			C	g garage years of the
Uncommitted(Unrestricted) Fund Balance	9790			32,939			
TOTAL FUND EQUITY		0	0				
TOTAL LIABILITIES AND FUND EQUITY		0	0	55,166			

Annual Financial and Budget Report

Governmental Funds Group

COMBINED BALANCE SHEET

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

For Year Ended June 30, 2011

42 Revenue Bond Construction Fund

District ID: 990 Name: VICTOR VALLEY

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,150,349	50,326,653
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	7,302	108,398
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
	9220		
TOTAL ASSETS	:	3,157,651	50,435,051
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	64,584	1,793,862
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	618	5,741
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		65,202	1,799,603

Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 990

For Year Ended June 30, 2011 COMBINED BALANCE SHEET

50,435,051	3,157,651		TOTAL LIABILITIES AND FUND EQUITY
48,635,448	3,092,449		TOTAL FUND EQUITY
48,635,448	3,092,449	9790	Uncommitted(Unrestricted) Fund Balance
0	0		Total Designated Fund Balance
		9754	Specific Future Purposes
		9753	Payments Resulting from Court Orders
		9752	Self Insurance Programs
		9751	Commitments by Contract or Other Legal Obligation
		9750	Designated Fund Balance
0	0		Total Reserved Fund Balance
		9715	Reserve for Debt Services
		9714	Reserve for Encumbrances Debit
		9713	Reserve for Encumbrances Credit
		9712	Amonts Restricted by Law for Specific Purposes
		9711	NonCash Assets
		9710	Fund Balance Reserved
			FUND EQUITY
Construction Fund	Projects Fund	(Object)	Description
Revenue Bond	Capital Outlay	C _A	
42	41		

COMBINED BALANCE SHEET

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Cafeteria Fund

District ID: 990

Name: VICTOR VALLEY

Bookstore Fund

Enterprise Funds:

59 Other Enterprise Fund Farm Operations Fund

For Year Ended June 30, 2011 ASSETS Cash, Investments, and Receivables TOTAL ASSETS Fixed Assets **Total Fixed Assets** Cash: Buildings Due from Other Funds Inventories, Stores, and Prepaid Items Accounts Receivable Investments (at cost) Equipment Library Books Work in Progress Site Improvements Accumulated Depreciation Buildings Accumulated Depreciation Equipment Accumulated Depreciation Site Improvements Prepaid Items Inventories and Stores In County Treasury Awaiting Deposit and in Banks Revolving Cash Accounts Cash With Fiscal Agents Description (Object) 9100 9112 9111 9120 9114 9113 9310 9300 9220 9210 9200 9140 9130 CA 9321 9320 9350 9340 9331 9330 9351 9360 Bookstore Fund 2 1,595,559 586,636 222,912 734,368 47,393 4,250 Cafeteria Fund 52 429,642 378,887 37,757 11,998 1,000 Operations Farm Fund 53 Enterprise Other Fund 59

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Annual Financial and Budget Report

Proprietary Funds Group

Enterprise Funds:

COMBINED BALANCE SHEET

52 51 Cafeteria Fund **Bookstore Fund**

53 59 Other Enterprise Fund Farm Operations Fund

For Year Ended June 30, 2011	District ID: 990		Name: VICTOR VALLEY		
		51	52	53	59
		namazindenké 420		Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES				m zgłyczejściani	
Current Liabilities and Deferred Revenue	9500			المراجع المراع المراجع المراجع المراجع المراجع المراجع المراجع المراجع المراجع	
Accounts Payable	9510	371,551	139,024		
Accrued Salaries and Wages Payable	9520		and the second second	المنافعة الم	
Compensated Absences Payable Current	9530		and place and another the		
Due to Other Funds	9540	£24g2****	www.inthe		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570	106,172			
Total Current Liabilities and Deferred Revenue		477,723	139,024	0	The second secon
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				A Paracilian
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				aag webbered
Other Long-Term Liabilities	9670	, 40 commonted for			page appearatelle
Total Long-Term Liabilities	:		:		
TOTAL LIABILITIES	968	477,723	139,024	0	

Annual Financial and Budget Report

Proprietary Funds Group

51

50 Enterprise Funds:

COMBINED BALANCE SHEET 52

Bookstore Fund Cafeteria Fund

53 59 Farm Operations Fund

For Year Ended June 30, 2011

Other Enterprise Fund

District ID: 990

Description CA Bookstore Carcillation Prince Reserved 9710 Assets 9711 Stricted by Law for Specific Purposes 9712 or Encumbrances Credit 9713 or Encumbrances Debit 9714 r. Debt Services 9715 Fund Balance 9750 rus by Contract or Other Legal Obligation 9751 roce Programs Resulting from Court Orders 9753 ture Purposes nated Fund Balance 9750 (Unrestricted) Fund Balance 9750 (Unrestricted) Fund Balance 9750 (Capital 9850 in General Fixed Assets 9850 in General Fixed Assets 9850	0	0	429,642	1,595,559		TOTAL LIABILITIES AND FUND EQUITY
Description CA Bookstore Cafeteria Operations Farm Other Nosesis 9710 Fund Fund <td< td=""><td>:</td><td>0</td><td>290,618</td><td>1,117,836</td><td></td><td>TOTAL FUND EQUITY</td></td<>	:	0	290,618	1,117,836		TOTAL FUND EQUITY
CA Bookstore Cafeteria Capetria Ca			minorations et a		9890	Investment in General Fixed Assets
CA Bookstore Cafeteria Option CA Bookstore Cafeteria Option					9850	Retained Earnings
CA Bookstore Cafeteria Cafeteria Cother Cafeteria Cother Cafeteria Cother Cafeteria Cother Cafeteria Cother Cafeteria Cother Cother Cafeteria Cother Cother Cother Cafeteria Cother Co	Tanakaka sini damakaki kini damakaki kini damakaki kini damakaki kini damakaki kini damakaki kini damakaki kin		Screpiologicalisation		9810	Contributed Capital
Description CA Bookstore Cafeteria Farm Other Assets 9710 Fund Fund </td <td></td> <td>w.v.eise=o¢ ώ</td> <td>olenovikovi del</td> <td></td> <td>9800</td> <td>Other Equity</td>		w.v.eise=o¢ ώ	olenovikovi del		9800	Other Equity
Description CA Bookstore Cafeteria Fund Fund Fund Fund Other partons Enterprise Assets 9710 Fund			290,618	1,117,836	9790	Uncommitted(Unrestricted) Fund Balance
Description CA Bookstore Cafeteria Farm nce Reserved 9710 Fund Fund Fund Assets 9711 9712 Fund Fund Assets stricted by Law for Specific Purposes 9712 Fund Balance 9713 Fund Balance 9714 Fund Balance 9715 Fund Balance 9750 0	0	0	0	0		Total Designated Fund Balance
Description CA Bookstore Cafeteria Farm nce Reserved 9710 Fund Fund Fund Assets 9712 Fund Fund Fund rescription 9713 Fund Fund Fund rescription 9713 Fund Fund Fund rescription 9714 9714 Fund Fund Fund rescription 9715 9715 0 0 0 0 rescription 9751 9751 0 0 0 0 0 0 rescription 9752 9753 9753 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	om de solo di Pari di 179 Millor		on which the control of the control		9754	Specific Future Purposes
Description CA Bookstore Cafeteria Operations nce Reserved 9710 Fund Fund Fund ssetis 9711 Fund Fund Fund stricted by Law for Specific Purposes 9712 Fund Fund Fund re Encumbrances Credit 9713 9714 Fund Balance 9715 Fund Balance 9715 9715 0 <t< td=""><td>and have been all the second and the</td><td></td><td>novýmkovicí vý vý</td><td></td><td>9753</td><td>Payments Resulting from Court Orders</td></t<>	and have been all the second and the		novýmkovicí vý vý		9753	Payments Resulting from Court Orders
Description CA Bookstore Cafeteria Operations nce Reserved 9710 Fund Fund Fund Assets 9711 9712 Fund Fund re Encumbrances Credit 9713 9714 Fund Fund re Debt Services 9715 9715 9716 9717 9718			nger sinker diger dele		9752	Self Insurance Programs
Description CA Bookstore Cafeteria Operations nce Reserved 9710 Fund Fund Fund Assets 9711 Fund Fund Fund re Encumbrances Credit 9712 Fund Fund Fund re Debt Services 9714 9714 Fund Fund Fund re Debt Services 9715 9715 9716 9717 <td></td> <td></td> <td></td> <td></td> <td>9751</td> <td>Commitments by Contract or Other Legal Obligation</td>					9751	Commitments by Contract or Other Legal Obligation
Description CA Bookstore Cafeteria Operations nce Reserved 9710 Fund Fund Fund ssets 9711 9712 Fund Fund re Encumbrances Credit 9713 9714 Fund Fund re Encumbrances Debit 9715 9715 9715 9715 9715 Fund Balance 0 0 0 0 0 0					9750	Designated Fund Balance
Description CA Bookstore Cafeteria Operations nce Reserved 9710 Fund Fund Fund Assets 9711 9712 Fund Fund stricted by Law for Specific Purposes 9713 9713 Fund Fund or Encumbrances Credit 9714 9714 9715 9714		0	0	0		Total Reserved Fund Balance
Description CA Bookstore Cafeteria Operations 10ce Reserved 9710 Fund Fund Fund 10ce Reserved 9711 9712 Fund Fund 10ce Reserved 9712 9712 Fund Fund 10ce Reserved 9712 9713 Fund Fund	umma en anacado do como como como como como como como				9715	Reserve for Debt Services
CA Bookstore Cafeteria Operations CA Bookstore Cafeteria Operations Pund Fund Fund Stricted by Law for Specific Purposes 9712 9713			Loopenha Controls		9714	Reserve for Encumbrances Debit
Description CA Bookstore Cafeteria Operations The Reserved System Specific Purposes System Stricted by Law for Specific Purposes System Syste	***************************************				9713	Reserve for Encumbrances Credit
Description CA Bookstore Cafeteria Operations CA Bookstore Fund Fund Fund Fund 9710 9711					9712	Amonts Restricted by Law for Specific Purposes
Description (Object) Fund Fund Fund Fund 9710					9711	NonCash Assets
Description (Object) Fund Fund Fund	es and ballon				9710	Fund Balance Reserved
CA Bookstore Cafeteria Operations (Object) Fund Fund Fund						FUND EQUITY
51 52 53 Farm Bookstore Cafeteria Operations	Fund	Fund	Fund	Fund	(Object)	Description
52 53 Farm	Enterprise	Operations	Cafeteria	Bookstore	CA	
52 53	Other	Farm				
	59	53	52	51		

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

61 Self-Insurance Fund Other Internal Service Fund

District ID: 990 Name: VICTOR VALLEY

36,275	53,039		TOTAL ASSETS
Ö	٥		Total Fixed Assets
		9360	Work in Progress
		9351	Accumulated Depreciation Equipment
		9350	Equipment
		9340	Library Books
		9331	Accumulated Depreciation Buildings
		9330	Buildings
		9321	Accumulated Depreciation Site Improvements
		9320	Site Improvements
Agendin oppositions		9310	Sites
		9300	Fixed Assets
uggagg signingan		9220	Prepaid Items
		9210	Inventories and Stores
		9200	Inventories, Stores, and Prepaid Items
		9150	Student Loans Receivable
		9140	Due from Other Funds
4,767	68	9130	Accounts Receivable
ana ann an da an		9120	Investments (at cost)
		9114	Revolving Cash Accounts
	20,000	9113	Cash With Fiscal Agents
31,508	32,971	9112	In County Treasury
		9111	Awaiting Deposit and in Banks
	g-incipation for every		Cash:
digregionem and Silvine de Contraction (Contraction Contraction Co	· mandan di Siri	9100	Cash, Investments, and Receivables
			ASSETS
Fund	Self-Insurance Fund	(Object)	Description
Other Internal Service		CA	
69	51	J	

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund69 Other Internal Service Fund

For Year Ended June 30, 2011

COMBINED BALANCE SHEET

District ID: 990 N

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES	-1444		
Current Liabilities and Deferred Revenue	9500	w Adoptivion	
Accounts Payable	9510	ugg australia (n-vind	
Accrued Salaries and Wages Payable	9520	us Stade analysi	
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	co-workstown	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue			O
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		aurent initial
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities			
	968	0	0

Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

COMBINED BALANCE SHEET

61 Self-Insurance Fund 69 Other Internal Service Fund

For Year Ended June 30, 2011

District ID: 990

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts 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
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	53,039	36,275
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		mod franklik foreklikeri
TOTAL FUND EQUITY		53,039	36,275
TOTAL LIABILITIES AND FUND EQUITY		53,039	36,275

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

T1 72 Associated Students CA Students Representation CA Students CA Representation CA Students CA Representation CA Students CA Students CA Representation CA Students CA Students CA CA CA CA CA CA CA C	0					0 19,784	1	229,608	1	TOTAL ASSETS
Trust Fund Tru			in the second se							Total Fixed Assets
T1 T2 T3 T4 T5 T6 Associated Students Student Body Student Stu	-					nie denik positi			9360	Work in Progress
T1 T2 T3 T4 T5 T6 Associated Students Student Body Student Student Body Student			a girran, Anti-Allia		gado, pennininini		ig geometikel		9351	Accumulated Depreciation Equipment
Trust Fund Tru			ataraunio più il dise	***************************************				··· / *********************************	9350	Equipment
T1 T2 T3 T4 T5 T6 T6 T6 T6 T1 T2 T3 T4 T5 T6 Associated Students Student Body Student Body Student Student Student Body Student			minute 22 corrier	and					9340	Library Books
Transferred		nga pagamatan georgi provid	novopisie unitario		a de la composition della comp	_{mone} ganaler			9331	Accumulated Depreciation Buildings
T1 T2 T3 T4 T5 T6 T6 T6 T6 T7 T7 T7 T7		ng papangan ng mga ng		***************************************					9330	Buildings
T1 T2 T3 T4 T5 T6 T6 T6 T7 T2 T3 T4 T5 T6 T6 T6 T7 T2 T3 T4 T5 T6 T6 T6 T6 T6 T6 T6		umaanida ministrii	ALLOSESSES POLYT [†]		n, many to inicia entre			ar jaconson mini	9321	Accumulated Depreciation Site Improvements
			and a second					ng paggagan and	9320	Site Improvements
Type		and the second	inggong statum					42 300	9310	Sites
T1 T2 T3 T4 T5 T6 T6 T6 T6 T6 T6 T6					an ang Sangaran		***************************************		9300	Fixed Assets
T1 T2 T3 T4 T5 T6 Associated Student									9220	Prepaid Items
Trust Fund Tru							and the second	and the second second	9210	Inventories and Stores
T1 T2 T3 T4 T5 T6 T6 T3 T4 T5 T6 T5 T5			uguada, ali-antini						9200	Inventories, Stores, and Prepaid Items
Ion 71 72 73 74 75 76 Ion CA Students Students Student Body Student Body Student Student Scholarship eivables 9100 Trust Fund Fee Trust Fund Trust Fun			And the latest and th			gaga cumulikila		ang pinakanakana	9150	Student Loans Receivable
Trust Fund Parks Pee Trust Fund Parks Park								1,370	9140	Due from Other Funds
Tust Fund Trust Fund Trust Fund Trust Fund Trust Fund Fee Trust Fund Trust Fu			649 p. 467 (1880)			924			9130	Accounts Receivable
Trust Fund (Object) Trust Fund Fee Trust Fund Trust Fund Trust Fund Fee Trust Fund Trust Fund Trust Fund Trust Fund Fee Trust Fund Fund Fund Fund Fund Fund Fund Fund)			9120	Investments (at cost)
Ton CA Students Student Student Body Student Scholarship Investment CA Students Representation Center Fee Financial Aid and Loan Investment Fund Sin Banks 9112 227,988 9113 9113 227,988 ents				and a control state to control				250	9114	Revolving Cash Accounts
Trust Fund Fee Trust Fund Trust Fund Trust Fund Fee Trust Fund Fund Fee Trust Fund Fund Frust Fund Frust Fund Fund Frust Fund Fund Fund Frust Fund Fund Fund Fund Fund Fund Fund Fund				nopolicus versicaries					9113	Cash With Fiscal Agents
T1 72 73 74 75 76 Associated Student Student Body Student Scholarship CA Students Representation Center Fee Financial Aid and Loan Investment Fund Trust						18,850			9112	In County Treasury
Associated Student Student Body Student Scholarship CA Students Representation Center Fee Financial Aid and Loan Investment Trust Fund Trust Fund Trust Fund Trust Fund Trust Fund Place P				and the second				227,988	9111	Awaiting Deposit and in Banks
T1 72 73 74 75 76 Associated Student Student Body Student Scholarship CA Students Representation Center Fee Financial Aid and Loan Investment (Object) Trust Fund Fee Trust Fund Trust Fund Trust Fund Trust Fund eivables 9100	COLUMN TANGEN			apografi (Alark	igag kermana					Cash:
Associated Student Student Body Student Scholarship CA Students Representation Center Fee Financial Aid and Loan Investment (Object) Trust Fund Fee Trust Fund Trust Fund Trust Fund Trust Fund			aukkin 194-1949	Dalayella MARKON (MARKON)					9100	Cash, Investments, and Receivables
71 72 73 74 75 76 Associated Student Student Body Student Scholarship CA Students Representation Center Fee Financial Aid and Loan Investment (Object) Trust Fund Fee Trust Fund Trust Fund Trust Fund			ajuano administr	tunika sidatarkan		ulay Constraints				ASSETS
71 72 73 74 75 76 Associated Student Student Body Student Scholarship CA Students Representation Center Fee Financial Aid and Loan Investment		Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Fee Trust Fund	Trust Fund	(Object)	Description
71 72 73 74 75 76 Associated Student Student Body Student Scholarship		Compensation	Investment	and Loan	Financial Aid	Center Fee	Representation	Students	CA	
71 72 73 74 75 76	-	Deferred	uc, scortiste reco	Scholarship	Student	Student Body	Student	Associated		
		77	76	75	74	73	72	71		

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2011	District ID: 990	D: 990	Name: VICTOR VALLEY	LTEY					
		71	72	73	74	75	76	77	79
	nakananiyasi 26	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	investment	Compensation	Officer
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	39,331							
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530				y accommodated in				
Due to Other Funds	9540			12,003					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570			3					
Total Current Liabilities and Deferred Revenue		39,331		12,003	0	0	0	0	0
Long-Term Liabilities	9600			•	ag open med med med	***************************************		and a committee	
Bonds Payable	9610			4 *************************************				ng paanininin in	
Revenue Bonds Payable	9620		, accommended					etermoure at lauriche	
Certificates of Participation	9630						og god delever elektrick		
Lease Purchase of Capital Lease	9640			• 2000 a 1000 a 100				, ig _i , ja _l animoopele	
Compensated Absences Long Term	9650			and the second second				ngga kansa da kamun	
Post-Employment Benefits Long Term	9660				eg zajaka keminenten	***************************************			
Other Long-Term Liabilities	9670			y and undersen		ag ameganta an iri		idee idaalahan oo ka	
Total Long-Term Liabilities		0	0					. 0	
TOTAL LIABILITIES	968	39,331	0	12,003	0	0	0		0

Annual Financial and Budget Report

Fiduciary Funds Group

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2011	District ID: 990	D: 990	Name: VICTOR VALLEY	LLEY					
		71	72	73	74	75	76	7	79
	Literatura de la composicio della compos	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amonts Restricted by Law for Specific Purposes	9712								eaction (Control of Control of Co
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714			at the second	- A day on the second				
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0					
Designated Fund Balance	9750						oog sudakuum	ing of the second	مراشقور اور <u>ن</u>
Commitments by Contract or Other Legal Obligation	9751					and a second		eregiske gibbolike gistudenskibek	
Self Insurance Programs	9752		-						
Payments Resulting from Court Orders	9753					***************************************		and the second s	
Specific Future Purposes	9754			**************************************					oplegicken in direktori
Total Designated Fund Balance		0	0		0		C	C	
Uncommitted(Unrestricted) Fund Balance	9790	190,277		7,781	auce	and a second			
Other Equity	9800			***************************************			ana ang da an kin kin min		haddig dalama
Contributed Capital	9810						amá rojek tel	waling Matabase	
Retained Earnings	9850		44.49		male yaphalikiswa	gargaga gaman dan dan		anemny desirebahasin	
Investment in General Fixed Assets	9890				2	:			
TOTAL FUND EQUITY		190,277		0 7,781					
TOTAL LIABILITIES AND FUND EQUITY		229,608		0 19,784					

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 990

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120	·	1,125,551	1,125,551
Workforce Investment Act	8130	-	g sealanne construction	0
Temporary Assistance for Needy Families (TANF)	8140		145,681	145,681
Student Financial Aid	8150		44,044	44,044
Veterans Education	8160		2,557	2,557
Vocational and Technical Education Act (VATEA)	8170		2,003,423	2,003,423
Other Federal Revenues	8190		1,429,133	1,429,133
Total Federal Revnues	8100	0	4,750,389	4,750,389
State Revenues	8600		•	
General Apportionments	8610	•		0
Apprenticeship Apportionment	8611	CATTION AND ADMINISTRATION OF THE PARTY OF T	مت ويسيدو	0
State General Apportionment	8612	38,967,210	N. Spiller Laboratoria	38,967,210
Other General Apportionment	8613	(541,383)		(541,383)
General Categorical Programs	8620	· Lecconine · · · · ·		
Child Development	8621	<u> </u>	18,341	18,341
Extended Opportunity Programs and Services(EOPS)	8622		815,892	815,892
Disabled Students Programs and Services(DSPS)	8623		413,740	413,740
Temporary Assistance for Needy Families (TANF)	8624			C
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		368,539	368,539
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,425,413	1,425,413

SUPPLEMENTAL DATA

District ID: 990

		35,324,000	0000	Total State Revenues
43 166 999	3 244 909	30 000 000	2800	
0			8690	Other State Revenues
			8686	Other State Non-Tax Revnues
39 39 19 9 9		198,195	8685	State Mandated Costs
1,350,607	202,984	1,147,623	8681	State Lottery Proceeds
			8680	State Non-Tax Revenues
c			8673	Other State Tax Subventions
, c			8672	Timber Yield Tax
150,445		150,445	8671	Homeowners' Property Tax Refief
	ijas sakannikos		8670	State Tax Subventions
c			8652	Other Reimburseable Categorical Programs
) 0			8651	Instructional Inprovement Grant
		· ·	8650	Reimburseable Categorical Programs
Actual	Actual	Actual	Code	Description
General Fund	Restricted	Unrestricted	Object	
Fund S10 Total	Fund S12	Fund S11		

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 990

		Fund S11	Fund S12	rund old lotal
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Local Revenues	8800			ga, qualamente en 1941
Property Taxes	8810		Market and Confession	amiddel/Allinoide
Tax Allocation, Secured Roll	8811	10,477,051	as anning the state of	10,477,051
Tax Allocation, Supplemental Roll	8812	97,955		97,955
Tax Allocation Unsecured Roll	8813	364,642		364,642
Prior Years Taxes	8816	385,093		385,093
Education Revenues Augmentation Fund (ERAF)	8817	(4,148,162)		(4,148,162)
Redevelopment Agency Funds	8818	440,445		440,445
Contributions, Gifts, Grants, and Endowments	8820		ne	0
Contract Services	8830		Dis and Belleville	}
Contract Instructional Services	8831) (
Other Contranct Services	8832) C
Sales and Commissions	8840			
Rentals and Leases	8850	526,956		926,826
Interest and Investment Income	8860	150,078		150,078
Student Fees and Charges	8870	- aceadadh bh)
Community Services Classes	8872	aer autorom de Ch	309,280	309,280
Dormitory	8873			
Enrollment	8874	1,764,583		1,764,583
Field Trips and Use of Nondistrict Facilities	8875			
Health Services	8876	e su-meritifi) C
Instructional Materials Fees and Sales of Materials	8877) C
Insurance	8878			7000
Student Records	8879	50,837		50,637
Nonresident Tuition	8880	441,530	-	
Parking Services and Public Transportation	8881		428,471	428,47
Other Student Fees and Charges	8885			
Other Local Revenues	8890	554,629	nder generateise	
Total Local Revenues	8800	11,105,637		
Total Revenues		51,027,727	7 9,469,227	60,496,954

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 990

				Total Revenues and Other Financing Sources
60,490,954	9,469,227	51,027,727		
	c	C	8900	Total Other Financing Sources
,	2		080#	Incoming Transfers - (8981/8982/8983)
0	فللمتعادد والمستعدد		8940	Proceeds of Long-Term Debt
0			0910	Proceeds of General Fixed Assets
0			8900	Other Financing Sources
			2000	Description
Actual	Actual	Actual	Code	
General Fund	Restricted	Unrestricted	Object	
Fund S10 Lotal	Fund S12	Fund S11		

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 990

TO Actual teat 2010-2011	1000	i					(ASSESSMENT OF THE PROPERTY OF
		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100	257,971	3,740	39,878	40,238		341,827
Architecture and Environmental Design	0200					naganjik vikifiyi kirki kir	0 0
Environmental Sciences and Technologies	0300			and an article of the second			
Biological Sciences	0400	740,955		88,604	39,242		000,00
Business and Management	0500	1,134,608		9,412	14,536	maghani Sala Pili Colon	1,100,000
Communications	0600						1
Computer and Information Science	0700	493,192		5,990	57,332		0,000
Education	0800	1,119,176	273,016	290,693	3335	<u>alan da jappaka mellekaran la</u>	1,696,220
Engineering and Related Industrial Technology	0900	1,914,816	1,320	559,153	79,928	manufa alakhi di kiliki di kil	2,555,217
Fine and Applied Arts	1000	1,164,522		48,515	5,291	bourge/sellindrotes	1,210,320
Foreign language	1100	451,028		374			401,402
Health	1200	2,267,618	10,201			nianco alamento	2,009,020
Consumer Education And Home Economics	1300	438,811	y quantitative	71,109	/,948	ngggigg galandahan	317,000
Law	1400						200
Humanities(Letters)	1500	1,918,866		6,019			0
Library Science	1600		-			AGAIN, CONTON	4 000 010
Mathematics	1700	1,683,320		6,496	angi yaya da		1,000,010
Military Studies	1800	gg a co-enien	· · · · · · · · · · · · · · · · · · ·				n d d
Physical Sciences	1900	497,235	1,837	o o	1\(\frac{1}{2}\)		3 C C C C C C C C C C C C C C C C C C C
Psychology	2000	313,312	100	602		maker samuaken	010,014
Public Affairs and Services	2100	376,457	7 9,757		30,575		301,730
Social Sciences	2200	1,083,805	5 4,960	5,662			1,44,480
Commercial Services	3000						11 170 960
Interdisciplinary Studies	4900	11,070,732	2 71,482	2 30,655	Oi	angung disebekan	10000
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	122,420	0				VV3 UEC OC
Sub-Total Instructional Activites		27,048,844	4 376,313		350,191		
Total Expenditures for GF Activities*		27,633,360	0 20,454,394	8,245,356	6 1,039,850	678,952	216,140,84
*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.	he grand tot	al of Instructional and N	von-Instructional activiti	es.		m make de la martin	The second control of

Annual Financial and Budget Report

Expend by Non-Instructional Activity

S10 General Fund - Combined

SUPPLEMENTAL DATA For Actual Year: 2010-2011

(Total Unrestricted and Restricted)

District ID: 990

For Actual Year: 2010-2011 Budget Year: 2011-2012	11-2012		District ID: 990		Name: VICTOR VALLEY	~	
		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	ALIGUESONIA MARIONI
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	- Alice
Instructional Administration and Governance	6000		30.04.000 GROWN		and the second s		
Academic Administration	6010		883,880	51,443		acconstanting to the latest and the	935,323
Course and Curriculum Development	6020					wedge-100000000	0
Academic / Faculty Senate	6030		401,879	1,917	3 ,444,600,000	and an order of the control of the c	403,796
Other Instructional Administration & Governance	6090		1,584,981	84,759	32		1,669,772
Total Instructional Admin. & Governance		0	2,870,740	138,119	32	0	3,008,891
Instructional Support Services	6100						
Learning Center	6110					ogawaniki immoodo 4400	0
Library	6120		797,209	101,033	58,069		956,311
Media	6130		158,406	14,787	5,071	nucleocouranterrory (n. 1920)	178,264
Museums and Gallaries	6140				abecontrol of the		0
Academic Information Systems and Technology	6150						
Other Instructional Support Services	6190						0
Total Instructional Support Services	:	0	955,615	115,820	63,140		1,134,575
Admissions and Records	6200	7	826,118	25,851	THE PARTY OF THE P	A DESCRIPTION OF THE PROPERTY	851,969
Student Counseling and Guidance	6300			***************************************			
Counseling and Guidance	6310		and the second of the second o				
Matriculation and Student Assessment	6320		253,038	11,260			264,298
Transfer Programs	6330						0
Career Guidance	6340		e e e e e e e e e e e e e e e e e e e	and the second			
Other Student Counseling and Guidance	6390		and the section of th				
Total Student Couseling and Guidance		0	253,038	11,260	0	0	264,298

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

Name: VICTOR VALLEY

District ID: 990

					>==:#=-1	245.25	Total
		Salaries and Benefits	d Benefits	Operating	Capital	Cing	Osar
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	11,942	228,408	126,301	1,826	······································	368,477
Disabled Student Programs and Services (DSPS)	6420		755,439	1,480		ay portunida minini	756,919
Extended Opportunity Programs and Services (EOPS)	6430		589,464	8,773		479,879	1,078,116
Health Services	6440					gyddin y 2 (Mal Chwrlodd Chwrl	0
Student Personnel Administration	6450		179,888	35,580		Luckess CONTRACTOR	215,468
Financial Aid Administration	6460		805,244	98,176	1,545		904,965
Job Placement Services	6470		71,912	10,465			82,377
Veterans Services	6480			2,219		a de company de la company	2,219
Miscellaneous Student Services	6490						
Total Other Student Services	:	11,942	2,630,355	282,994	3,371	479,879	3,408,541
Operation and maintenance of Plant	6500			a commission of			
Building Maintenance and Repairs	6510		1,041,136	97,722	1,212		1,140,070
Custodial Services	6530		1,083,668	71,944		costopo de deli delevere e e e e e e e e e e e e e e e e e	1,155,612
Grounds Maintenance and Repairs	6550	***************************************	529,107	21,022			550,129
Utilities	6570			1,462,159			1,462,159
Other Operations and Maintenance of Plant	6590		95,687	91,800			187,487
Total Operation and Maintenance of Plant	6500	0	2,749,598	1,744,647	1,212	0	4,495,457
Planning, Policymaking and Coordinations	6600		1,588,423	606,040	2,633		2,197,096
* California Work Opportunity and Responsibility to Kids (CalWORKs).	: (CalWO)RKs)					

California Work Opportunity and Responsibility to Kids (CalWORKs).

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Budget Year: 2011-2012

For Actual Year: 2010-2011

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

District ID: 990

		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						aa opendokk
Community Relations	6710		231,986	119,488			351,474
Fiscal Operations	6720		1,242,530	545,310	10,949	maken kakenan kara vara-daran kan ka kakenan kan kan kan kan kan kan kan kan kan	1,798,789
Human Resourses Management	6730	Commercial (self-self-self-self-self-self-self-self-	715,287	(94,989)		_{k/dy} colonian	620,298
Noninstruct Staff Retirees' Benefits & Retirement *	6740		357,282			Complession and Associated Association and Ass	357,282
Staff Development	6750			4,934			4,934
Staff Diversity	6760			4,923		y parkies successful de l'accessor de l'acce	4,923
Logistical Services	6770	erg gann an	1,067,670	674,967	514,937		2,257,574
Management Information Systems	6780		2,036,408	1,050,240	17,177		3,103,825
Other General Institutional Support Services	6790		2,350	1,348	23,882		27,580
Total General Institutional Support Services	6700	0	5,653,513	2,306,221	566,945	0	8,526,679
Community Services & Economic Development	6800						
Community Recreation	6810		ogican en			and the second s	
Community Service Classes	6820	97,187	103,858	111,408	1,749		314,202
Community Use of Facilities	6830		136,444	7,418	2,822	act access and to his few	146,684
Economic Development	6840			en e	<u>agraphical managana</u>		
Other Community Services & Economic Development	6880			Tudde sprack to the track to th	o de como a Mora a na sista de disconer a manda de despois de la la	alphanological of authorous shiple was in the province of the state of	0
Total Community Services	6800	97,187	240,302	118,826	4,571	0	460,886
The state of the s	· I was a tile of						

Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Annual Financial and Budget Report

Expend by Non-Instructional Activity

S10 General Fund - Combined

For Actual Year: 2010-2011

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

Budget Year: 2011-2012

District ID: 990

						2:1	**
		Salaries and Benefits	d Benefits	Operating	Capital	Officer	Cta
	Activity		Non	Expenses	Outlay	Outgo	živojų, į – – – rykanska sa
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		6,029	259			6,288
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960						٥
Student Housing	6970						
Other Ancillary Services	6990						
Total Ancillary Services	6900	0	6,029		0	0	6,288
Auxiliary Operations	7000						y and the state of
Contract Education	7010		2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2				0
Other Auxiliary Operations	7090						
Total Auxiliary Operations	7000	0	0	0	0	0	0

Annual Financial and Budget Report

Expend by Non-Instructional Activity

S10 General Fund - Combined

For Actual Year: 2010-2011

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011 Budget Year: 2011-2012	11-2012		District ID: 990		Name: VICTOR VALLEY	A	
		Salaries and Benefits	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						
Tax revenue Anticipation Notes	7220					anticolocionem norm	0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	:	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					197,873	197,873
Other Outgo	7330						٥
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	197,873	197,873
Sub-Total Non-Instructional Activites		584,516	20,078,081	6,690,160	689,689	678,952	28,721,368
Total Expenditures General Fund: activities *		27,633,360	20,454,394	8,245,356	1,039,850	678,952	58,051,912

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

Budget Year: 2011-2012 GANN Report

Gann Appropriations Limit

DISTRICT NAME: VICTOR VALLEY

								=				-															-
エ	റ	<u>, TI</u>	iu	.D	C.	.00	.>	2011						Τ,					iu	Þ				0	œ	₽	1107
2011 2012 Appropriations Outlined to Limit	Local appropriations from taxes for unreimbursed State, court, and federal mandates	Interest on proceeds of taxes	Estimated Parcel taxes, Square Foot taxes, etc.	Estimated excess Debt Service taxes	Local Property taxes	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	2011-2012 Appropriations Subject to Limit:	En 1 - En 15 Mendella minit (n. 1.9.1.9)	744 0042 Approximations 1:0:4 D + D > D >	3. Total adjustments - decrease	2. Lapses of voter approved increases	1. Transfers out of financial responsibility	Adjustments to decrease limit:	Sub-Total (D + E.3)	3. Total adjustments - increase	2. Temporary voter approved increases	1. Transfers in of financial responsibility	Adjustments to increase limit:	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)	3. 2010-2011 Population change factor (C2/C1)	2. 2010-2011 Second Period Actual FTES	1. 2009-2010 Second Period Actual FTES	Population factor:	2011-2012 Price Factor:	2010-2011 Appropriations Limit:	
																				indicacionista (0.9650	10,021.26	10,384.79		1.0251		
		producinalizabilitats (in			550-003400 000	местионтомий уб	mangadawikin (a	dodamonuminis d	muurkanausi: 66mkkkk		و پستند،	0.	\$0	envilational d	haddalla suu riig	Constitution of the	0	\$0	encilentinushennint.	and and an analysis of the second	endinerio noto, o	minutes and a second	·	unacconstanting plant	radownotonia add	ikilinahawak ya	
201 701 375	c	50,000	0	0	7,176,579	150,444	38,947,364		778,820,884		0				\$99,026,877	0				\$99,026,877						\$100,105,868	

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

990 VICTOR VALLEY

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

General Fund

CO Design - Control of the Control o			1				
	Object	Fund: 11	3	Fund: 12	12	Fund: 10	6
	Code	UNRESTRICTED SUBFUND	DSUBFUND	RESTRICTED SUBFUND	SUBFUND	TOTAL	4
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			4,750,389	2,526,281	4,750,389	2,526,281
State Revenues	8600	39,922,090	37,229,681	3,244,909	2,808,443	43,166,999	40,038,124
Local Revenues	8800	11,105,637	12,592,701	1,473,929	1,317,579	12,579,566	13,910,280
Total Revenues	2000	51,027,727	49,822,382	9,469,227	6,652,303	60,496,954	56,474,685
EXPENDITURES:			± 44430000000000000000000000000000000000	MA ZIEROVIII)
Academic Salaries	1000	23,513,350	23,344,768	1,747,676	1,095,874	25,261,026	24,440,642
Classified Salaries	2000	10,615,598	11,018,707	2,346,386	1,893,275	12,961,984	12,911,982
Employee Benefits	3000	8,787,824	8,967,484	1,076,920	910,819	9,864,744	9,878,303
Supplies and Materials	4000	540,033	716,771	834,646	792,537	1,374,679	1,509,308
Other Operating Expenses and Services	5000	4,487,085	7,877,310	2,383,592	1,400,779	6,870,677	9,278,089
Capital Outlay	6000	576,940	629,095	462,910	289,768	1,039,850	918,863
Total Expenditures		48,520,830	52,554,135	8,852,130	6,383,052	57,372,960	58,937,187
Excess /(Deficiency) of Revenues over Expenditures		2,506,897	(2,731,753)	617,097	269,251	3,123,994	(2.462,502)
Other Financing Sources	8900		22,642			0	22,642
Other Outgo	7000	1,200	307,200	677,752	374,564	678,952	681,764
Net Increase/(Decrease) in Fund Balance		2,505,697	(3,016,311)	(60,655)	(105,313)	2,445,042	(3,121,624)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	10,909,994	14,808,728	735,277	2,393,978	11,645,271	17,202,706
Prior Years Adustments	9020	1,393,037	A PARAMETER A PROPRIATION OF A PROPRIATION OF A PARAMETER AND	1,719,356	and a supplementary of the sup	3,112,393	desire desirente de la regionale establishment establishment establishment
Adjusted Beginning Balance	9030	12,303,031		2,454,633		14,757,664	
Ending Fund Balance, June 30		14,808,728	11,792,417	2,393,978	2,288,665	17,202,700	14,001,002

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

990 VICTOR VALLEY

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

REVENUES: Total Revenues Net Other Financing Sources / (Other Outgo) **Total Other Financing Sources** BEGINNING FUND BALANCE: Net Increase/Decrease in Fund Balance **Total Other Outgo** Local Revenues State Revenues Ending Fund Balance, June 30 Other Financing Sources Federal Revenues Other Outgo Prior Years Adustments Net Beginning Balance, July 1 For Actual Year: 2010-2011 Adjusted Beginning Balance Other Incoming Transfers Interfund Transfers In Reserve for Contingencies Transfers Outgoing Debt Retirement (Long Term Debt) Debt Interest and Other Service Charges Debt Reduction Description Budget Year: 2011-2012 Object Code 8900 & 7000 7300 & 7400 8800 8600 8100 8981 8900 7000 7900 7120 7110 7100 7000 8983 9020 9010 9030 Actual **BOND INTEREST AND** REDEMPTION FUND Fund: 21 **DEBT SERVICE FUNDS** Budget REVENUE BOND INTEREST Actual AND REDEMPTION FUND Fund: 22 Budget 0 OTHER DEBT SERVICE FUND Actual 21,598,768 21,606,883 23,300,343 1,693,460 1,693,460 1,693,460 8,115 Fund: 29 Budget 24,802,343 23,300,343 1,502,000 1,502,000 1,502,000

Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

990 VICTOR VALLEY

	Object	FUND: 31	3	FUND 32	32	FUND 33	မ
	Code	BOOKSTORE FUND	RE FUND	CAFETERIA FUND	IA FUND	CHILD DEVELOPMENT FUND	MENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:						n hijiyaya jaya kana kana kana kana kana kana kana k	
Federal Revenues	8100		nogen and the control of the control			Marca (Marca	
State Revenues	8600			сумайний мен		185,295	110,016
Local Revenues	8800					140,332	140,861
Total Income	State of the state	O Company control control and the control of the co	0	0	0	325,627	250,877
Expenditures							
Academic Salaries	1000	***************************************				149,549	121,714
Classified Salaries	2000					92,153	63,079
Employee Benefits	3000					86,392	67,119
Supplies and Materials	4000	,				7,059	6,395
Other Operating Expenses and Services	5000					33,733	2,813
Capital Outlay	6000	overleidens ereinfelte (M)				15,582	
Total Expenditures	ă 1.200 romuneaper pello p. măs.	0	0		O	384,468	261,120
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(58,841)	(10,243)
Other Financing Sources	9900						
Other Outgo	7000						22,642
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(58,841)	(32,885)
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	***************************************	0		0	77,590	32,939
Prior Years Adustments	9020	and and the second of the				14,190	Schools Strandown and I be Honorows Schools -
Adjusted Beginning Balance	9030	0	Conference of the control of the Property of the state of the control of the cont	adjunat drakki osniksivotalinin siki er santi" sakitinist (sakitinistosis ili ili ili ili ili sakitinistosis i	Conduction of Conduction and Conduction of C	91,780	
Ending Fund Balance, June 30			0	0	0	32,939	54

Governmental Funds Group

30 Special Revenue Funds -- Part 2

Annual Financial and Budget Report

990 VICTOR VALLEY

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011 Budget Year: 2011-2012	2011-20		Special Revenue Funds	Funds			
	Object	FUND: 34	34	FUND 35	D 35	FUND 39	J 39
	Code	FARM OPERATION FUND	TION FUND	REVENUE BOND PROJECT FUND	PROJECT FUND	OTHER SPECIAL REVENUE FUND	REVENUE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					spanopuskolpidžiki d	
State Revenues	8600				aktion hallower stronger	AAAA AAAAAAAAAAA	
Local Revenues	8800						
Total Income		0	. 0	0	0	0	0_
Expenditures							
Academic Salaries	1000				annova de la compansa		
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures			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
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adustments	9020			and a second desired	orania (delike)		
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	The contraction of the contracti

REVENUES, EXPENDITURES, AND FUND BALANCE DATA **Annual Financial and Budget Report**

Governmental Funds Group

40 Capital Projects Funds

990 VICTOR VALLEY

For Actual Year: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

	ļ			11 200	
	Object	TONU: 44	4	24- ONO 3	•
	Code	CAPITAL QUILAY PROJECTS FUND	PROJECTS FUND	REVENUE BOND CONSTRUCTION FOND	SIROCITON FOND
Description		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				ne kopuloricum nikorism
State Revenues	8600			all and elementary signature.	
Local Revenues	8800	531,470	490,000	606,811	750,000
Total Income	bran (33) 3 shiriday in the deficiency	531,470	490,000	606,811	750,000
Expenditures					dayayariidh bir kilok kilo
Academic Salaries	1000			ayyaya sayan kiriki	- Topic group of the State of t
Classified Salaries	2000			ng n	mman neman nem
Employee Benefits	3000				Bulletin Mark State (Mark Stat
Supplies and Materials	4000	42,659	5,000	2,926	80000000000000000000000000000000000000
Other Operating Expenses and Services	5000	438,262	921,041	479,943	200,000
Capital Outlay	6000	823,211	441,995		26,492,334
Total Expenditures	inespectation of Administration	1,304,132	1,368,036	16,789,688	26,692,334
Excess /(Deficiency) of Revenues over Expenditures		(772,662)	(878,036)	(16.182,877)	(25,942,334)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(772,662)	(878,036)	(16,182,877)	(25,942,334)
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	3,865,112	3,092,450	64,818,325	48,635,448
Prior Years Adustments	9020			energy around a productive controller follows that manager independent that the transfer of the controller follows	The first of the state of the s
Adjusted Beginning Balance	9030	3,865,112		64,818,325	
Ending Fund Balance, June 30		3,092,450	2,214,414	48,635,448	22,693,114

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

990 VICTOR VALLEY

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011 Budget Year: 2011-2012	2011-2012	.~	Enterprise Funds				
	Object	FUND: 51	51	FUND 52	52	FOND 53	OATIONS 33
	Code	BOOKSTORE FUND	FUND	CAFETERIA FUND	FUND	TARM OF ERALIONS	
Description	— T	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:			and adversarious and	; ; ;		aanssichtstelle (1886)	
ocal Revenues	8800	3,136,621	3,313,000	635,405	420,220	والمستعدد المستعدد ال	
Copy	8900			115,886	115,280	and an oral distribution with the control of the co	AND CONTRACTOR OF THE PROPERTY
Total Income	er-cascos ná drain-saidhle e e	3,136,621	3,313,000	751,291	535,500	0	O CONTRACTOR OF THE PROPERTY O
Cost of Sales	5890	2,321,223	2,294,000				
Gross Profit or Loss		815,398	1,019,000	751,291	535,500		
Expenditures			and parameters	Blank shakkaridakar	manusi a-appolerado	likana sa	
Academic Salaries	1000			·			
Classified Salaries	2000	551,779	495,000	230,269	235,000	المراجعة الم	
Employee Benefits	3000	195,432			65,000	ng kangangan sanggan s	
Supplies and Materials	4000	16,859					
Other Operating Expenses and Services	5000	103,599	301,000	457,649	2///20		
Capital Outlay	6000			and the state of t		America consistencia e e e e e e e e e e e e e e e e e e e	***************************************
Total Expenditures	egua eglab Cur (er Valentiin) — 1006 53 990 ali (er	867,669	1,019,000	765,416	5/8,500		
Net Profit or Loss		(52,271)	0	(14,125)	(43,090)		portuining services and the proportion of the control of the contr
Other Outgo	7000				A2 000		0
Net Increase/(Decrease) in Fund Balance		(52,271)	0	(221,41)	(**************************************		Noticion contribution and the first of the contribution of the con
Begining Fund Balance:						and the second second	
Net Beginning Balance, July 1	9010	291,740	1,117,834		290,082		energi (green en
Prior Years Adustments	9020	878,365	Section of the sectio	27,703		Aggineration - Visional - Annone - Visional Annotation of	Property of the Control of the Contr
Adjusted Beginning Balance	9030	1,170,105				0	
Ending Fund Balance, June 30		1,117,834	1,117,834	290,082	441,010		

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 2

990 VICTOR VALLEY

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Budget Year: 2011-2012

Enterprise Funds

For Actual Year: 2010-2011 Budget Year: 2011-2012	2011-201		רוונטוקטוסט	\$			Contract of the Contract of th
	Object	FUND: 59	59				nama590000004-4-68-8/m
	Code	OTHER ENTERPRISE FUND	RISE FUND				Western State of Stat
Description	Т	Actual	Budget	10040000			
REVENUES:				and the second second		economic de la companya de la compa	unios spikkisis kis filosofia
Local Revenues	8800	i segunda sa		nocke pagagapatide		acenary observations	
Other Financing Sources	8900	· ·			were algorithm of Administra		op op der de 1800
Total Income		0	C			, teroterio	And the second of the tendential and debta (problem) to distribute the second
Cost of Sales	5890				wine and address of		
Gross Profit or Loss		0	c				
Expenditures		a, ambierovicios		Anni; weyyddidinia	wan, Mondelle	mandania - propositi del	oppanoidaltain 40,000
Academic Salaries	1000			ion (assaumos)	and a second contract of the second contract	soppliste strikkertink	
Classified Salaries	2000				-	ologomás vásta akkillin	
Employee Benefits	3000				والمراوع والمراع والمراوع والم		
Supplies and Materials	4000				sacrand-constitutions	ingelessie europeanie	synamous de la 1800 de la compansion de la 1800 de la compansion de la 1800 de la compansion della compansion de la compansio
Other Operating Expenses and Services	5000				and south	gynylaus a dhainnin de de	saakkin oo ok sii min kii s
Capital Outlay	6000				and completely displaced before		ngi Antonik wal what
Total Expenditures							
Net Profit or Loss		C					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0					
Begining Fund Balance:		sagement (adulation (symples facility)	School Service (School Service (School Service (Service (
Net Beginning Balance, July 1	9010	guyan melikalikan			alasani ny matronolona k		
Prior Years Adustments	9020					n na	
Adjusted Beginning Balance	9030		0				
Ending Fund Balance, June 30			0		and the second s		

Annual Financial and Budget Report

Proprietary Funds Group

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Internal Service Funds

990 VICTOR VALLEY

	Object	FUND: 61	61	FUND 69	69		
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	SERVICES FUND		
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	400	300	5,014	300	samono delegación de delegación de la constitución de la constitución de la constitución de la constitución de	ториоральная прирад
Other Financing Sources	8900				nadanda entresa de des	M Gib Marson (Cooper	
Total Income	a Julia Tandi Robinste Objekt Anna Anna	400	300	5,014	300	A. Habirallicum Minarut (1884 de de descolama)	de description (Control of the Association Control of the Control
Expenditures							
Academic Salaries	1000				aspessore enforce		

Begining Fund Balance:

Net Beginning Balance, July 1

9010 9020

65,737

53,039

31,261

36,275

9030

65,737 53,039

821

36,275

36,575

31,261

Net Increase/(Decrease) in Fund Balance

Total Expenditures

Net Profit or Loss

Other Outgo

7000

(12,698)

(52,218)

5,014

300

13,098

5,000 30,838 16,680 52,518

(12,698)

(52,218)

5,014

300

Capital Outlay

Other Operating Expenses and Services

4000 5000

3,487 9,611 2000 3000

6000

Classified Salaries
Employee Benefits
Supplies and Materials

Ending Fund Balance, June 30

Prior Years Adustments
Adjusted Beginning Balance

Annual Financial and Budget Report

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

990 VICTOR VALLEY

							, and the same of
	Object	FUND: 71	71	FUND 72	072	FUND 73	73
	Code	ASSOCIATED STUDENTS TRUST FUND	NTS TRUST FUND	REPRESENTATION FEE TRUST	ON FEE TRUST	BODY CENTER FEE TRUST FUND	E TRUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100				nde addalic Editional Confession		og gannisk pod principal kod p
State Revenues	8600					uusookaki asookaan	
Local Revenues	8800	160,196	157,000			115,939	
Total Income	prepiation in the statement and	160,196	157,000	0	0	115,939	115,280
Expenditures							ent dente vicini sila 14
Academic Salaries	1000						
Classified Salaries	2000					and the second s	00040000000000000000000000000000000000
Employee Benefits	3000	estadad qora medi in					nenčeloh, udoka slavenska kontrol
Supplies and Materials	4000	5,510	39,500				uussaantakko en ontak
Other Operating Expenses and Services	5000	167,451	117,500				
Capital Outlay	6000	an acceptant of the					
Total Expenditures	madam are ten nordren	172,961	157,000	0	0		
Excess /(Deficiency) of Revenues over Expenditures		(12,765)	0	0	0	115,939	115,280
Other Financing Sources	8900						
Other Outgo	7000					115,886	115,280
Net Increase/(Decrease) in Fund Balance		(12.765)	0	0	0	53	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	202,031	190,277		0	7,728	71
Prior Years Adustments	9020	1,011					
Adjusted Beginning Balance	9030	203,042	to de allementation descenses (* m. 15. b. et describente entretente de la companya de la compan	0	a Pape algo dissantino per sport constitue de la reconstitue de la	7,728	
Ending Fund Balance, June 30		190,277	190,277	0	0	7,781	7,781

990 VICTOR VALLEY

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

For Actual Year: 2010-2011 Budget Year: 2011-2012	2011-201		Fiduciary Funds Group	Group			
	Object	FUND: 74	74	FUND 75	75	FUND 76	76
	Code	FINANCIAL AID TRUST FUND	RUST FUND	SCHOLARSHIP & L	LARSHIP & LOAN TRUST FUND	INVESTMENT TRUST FUND	RUST FUND
Description	T	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:			· parquasso and miles		ng, militarkin da	may distributions	ndga-cin ve ^l kondhamik
Federal Revenues	8100	. La a provincia de la constanta de la constan		ning springer and Andrews			n _e constant para esta esta esta esta esta esta esta est
State Revenues	8600		, populari de la constitució d	nd gassassanania			gygygg escaphacach
Local Revenues	8800						
Total Income		0	0	0	C		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	A MANAGEMENT CONTROL OF THE PARTY OF THE PAR					and the second second
Employee Benefits	3000						
Supplies and Materials	4000				, de la companya de l		
Other Operating Expenses and Services	5000				are principle of the second of	nemental de 1879	
Capital Outlay	6000					÷	
Total Expenditures		0					
Excess /(Deficiency) of Revenues over Expenditures		0	0				
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Begining Fund Balance:						S automotive description of the second or seco)
Net Beginning Balance, July 1	9010		0				
Prior Years Adustments	9020					And preciously in the second	
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		C					

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

990 VICTOR VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012	2011-201		Fiduciary Funds Group		
	Object	FUND: 77	: 77	FUND 79	<u></u>
	Code	DEFERRED COMPENSATION TRUST FUND	ATION TRUST FUND	OTHER TRUST FUNDS	TFUNDS
Description	T	Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100	· OLIVATORI MATTER	ng, anna hina da antana	and Jerophalaskillianin	
State Revenues	8600		yygganga-malikulini		
Local Revenues	8800				
Total Income		0	0	0	
Expenditures				nga, pagamaningan	
Academic Salaries	1000			and constraints are constraints and constraints are constraints and constraint	
Classified Salaries	2000			a_1004/co-400000	
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000	de la deservaçõe de la defendada de la defenda	and the second section of the second	And the substitute of the subs	And the second s
Total Expenditures		0			
Excess /(Deficiency) of Revenues over Expenditures		0	0		
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0		
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0		
Prior Years Adustments	9020		the second description of the second		
Adjusted Beginning Balance	9030	0			
Ending Fund Balance, June 30		0			

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 990

115,886	STUDENT BODY CENTER FEE TRUST FUND	73	CAFETERIA FUND	52
Transferred	Fund Name	Number Out	Fund Name	Number In
Amount		Fund		Fund

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds **Lottery Actual Report**

L10 GENERAL FUND

District ID: 990

For Actual Year: 2010-2011	Budget Year: 2011-2012	2	District ID: 990		Name: VICTOR VALLEY		
Activity Classification	Activity Code	Unrestricted	ricted		Restricted Prop 20	Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		177,657			268,612	
Adjustments	9020		(177,657)			177,657	on all more
Adjusted Beginning Balance	9030		0		,	446,269	
Actual Fiscal Year Data						à heavant ann an t-	
State Lottery Proceeds:	8681		1,147,623			202,984	
						Instructional	tanaka sai V. V.
		Instructional & Institutional	& Institutional			Materials	
		Unrestricted	tricted			Propostition 20	Total
		Instructional	Support	Support		10-033-10-West-	and the second
		Activities	Activities	Activities	Total	Instructional	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		O
Employee Benefits	3000				. 0	THE REAL PROPERTY.	0
Supplies & Materials	4000				The second state of the se		overský daliku kontrologia kontrologia (d. 1861).
Software	4100				0		0
Books, Magazines, & Periodicals	4200						
Instructional Supplies & Materials	4300	MANUAL TRANSPORTER AND ASSESSMENT OF THE PROPERTY OF THE PROPE			0	78,153	78,153
Noninstructional Supplies & Mtrls	4400					9	O The contract of the contract
Total Supplies and Materials	ACAMAIN (ACA) ACA ACA ACA ACA ACA ACA ACA ACA ACA	0	0	0	0	78,153	78,153
Other Operating Expenses and Services	ces 5000		1,147,623		1,147,623	97,550	1,245,173
Capital Outlay	6000						
Library Books	6300				0	40,000	40,000
Equipment	6400						
Equipment - Additional	6410			of the state of th	O Transfer in a New action of hundred property and the first in a little to the first individual defendence in a first in a little to the first individual defendence in a first in a little to the first individual defendence in a first in a little to the first individual defendence in a first indi		0
Equipment - Replacement	6420	A the section of the first of t			0		0
Total Capital Outlay		0	0	0	0	40,000	40,000
Other Outgo	7000				0		
Total Expenditures		0	1,147,623		0 1,147,623		1,363,326
Ending Balance					0	433,550	433,550

SUPPLEMENTAL DATA Annual Financial and Budget Report

Receipt and Expenditures of Lottery Proceeds Lottery Budget Report

L10 GENERAL FUND

Name: VICTOR VALLEY

0 0						0240	Equipment - Replacement
		0				6420	Denlacement
		0				6410	Equipment - Additional
						6400	Equipment
C		c	out materials			6300	Library Books
2		>				6000	Capital Outlay
1,147,023	and and an analysis of the second	1,147,623		1,147,623		5000	Other Operating Expenses and Services
7/4,234			0		0		Total Supplies and Materials
	Same and the same of				the state of the s	4400	Noninstructional Supplies & Mtrls
174,234				,		4300	Instructional Supplies & Materials
		0	the state of the s			4200	Books, Magazines, & Periodicals
> <	magus philade A A An					4100	Software
						4000	Supplies & Materials
	TOTAL STREET					3000	Employee Benefits
		0_0				2000	Classified Salaries
> =		. 0				1000	Academic Salaries
							Expenditures
0)	(AC 0100-4900)	Unrestricted	(AC 6800-7390)	(AC 6000-6700)	(AC 0100-5900)		
	Instructional	Total	Activities	Activities	Activities		
			Support	Support	Instructional		
20 Total	Propostition 20			tricted	Unrestricted		
	Section Co.			x Institutional	Instructional & Institutional		
	Instructional	eldade sanvacen					
174,234	174			1,147,623		8681	State Lottery Proceeds:
							Budget Fiscal Year Data
600000	430			0		9030	Adjusted Beginning Balance
B B						9020	Adjustments
433,550	433,					9010	Net Beginning Balance, July 1
			-				Lottery Adjustments and Proceeds:
	Prop 20	Restricted Prop 20		ricted	Unrestricted	Activity Code	Activity Classification
		Name: VICTOR VALLEY		District ID: 990		Budget Year: 2011-2012	For Actual Year: 2010-2011 Bu