

**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

10/19/11  
Date



District Superintendent \_\_\_\_\_ Date 10/19/11

Contact: GH Javaheripour

(760) 245-4271 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 10, 2011. Please submit the report to :

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	
<b>Instructional Salaries</b>								
Contract or Regular	1100	11,241,654		11,242,354				11,242,354
Other	1300	8,849,948		8,849,979				8,849,979
<b>Total Instructional Salaries</b>		20,092,602		20,092,333		0		20,092,333
<b>Non-Instructional Salaries</b>								
Contract or Regular	1200			3,099,329				3,099,329
Other	1400			321,688				321,688
<b>Total Non-Instructional Salaries</b>		0		3,421,017		0		3,421,017
<b>Total Academic Salaries</b>			20,006,602	23,513,350		0		23,513,350
<b>Classified Salaries</b>								
<b>Non-Instructional Salaries</b>								
Regular Status	2100			8,274,155		109,260		8,383,415
Other	2300			228,836		10,370		239,206
<b>Total Non-Instructional Salaries</b>		0		8,502,991		119,630		8,622,621
<b>Instructional Aides</b>								
Regular Status	2200			1,459,008		1,728,517		1,728,517
Other	2400			257,280		264,460		264,460
<b>Total Instructional Aides</b>				1,716,288		0		1,992,977
<b>Total Classified Salaries</b>				1,716,288		119,630		10,615,598
<b>Employee Benefits</b>								
	3000			4,700,969		39,350		8,787,824
<b>Supplies and Materials</b>								
	4000			533,694		6,339		540,033
<b>Other Operating Expenses</b>								
	5000			86,684		67,806		4,487,085
<b>Equipment Replacement</b>								
	6420			2,089				2,089
<b>Total Expenditures Prior to Exclusions</b>			26,510,543	47,712,854		233,125		47,945,979

SUPPLEMENTAL DATA

S 11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 990

Name: VICTOR VALLEY

Activities to Exclude	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)		Total
		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	122,420		122,420		✓		122,420
Student Health Services Above Amount Collected	6441							0
Student Transportation	6491			57,573		✓		57,573
Noninstructional Staff- Retirees' Benefits and Retirement Incentives	6740			357,282		✓		357,282
<b>Objects to Exclude</b>	<b>Object Code</b>							
Rents and Leases	5060			497,959		✓	43,301	541,260
Lottery Expenditures								
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
Other Operating Expenses and Services (Lottery)	5000			684,931		✓		684,931

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 990

Name: VICTOR VALLEY

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

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 B Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	
Capital Outlay	6000				0
Library Books	6300				0
Equipment	6400				0
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		122,420	1,720,165	43,301	1,763,466
Total for ECS 84362, 50% Law		26,388,123	45,992,689	189,824	46,182,513
Percent of CEE (Instructional Salary Cost / Total CEE)		57.37%	100.00%		
50% of Current Expense of Education			22,996,344		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		26,388,123	45,992,689	189,824	46,182,513
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		26,510,543	47,712,854	233,125	47,945,979
Capital Expenditures	6000	20,991	576,940		576,940
Equipment Replacement (Back out)	6420		(2,089)	0	(2,089)
Total Unrestricted General Fund Expenditures		26,531,534	48,287,705	233,125	48,520,830

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	8,102,730	2,393,978	10,496,708
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	11,913,180		11,913,180
Due from Other Funds	9140	962,715		962,715
Inventories, Stores, and Prepaid Items	9200			0
Inventories and Stores	9210			0
Prepaid Items	9220	674,188		674,188
<b>TOTAL ASSETS</b>		21,702,813	2,393,978	24,096,791
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,371,764		4,371,764
Accrued Salaries and Wages Payable	9520	474,777		474,777
Compensated Absences Payable Current	9530	1,500,000		1,500,000
Due to Other Funds	9540	275,026		275,026
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	208,047		208,047
Deferred Revenues	9570	64,471		64,471
<b>TOTAL LIABILITIES</b>		6,894,085	0	6,894,085

CALIFORNIA COMMUNITY COLLEGES  
**COMBINED BALANCE SHEET**

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

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	11 General Fund Unrestricted	12 General Fund Restricted	10 General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance			0	0
<b>Designated Fund Balance</b>				
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
<b>TOTAL FUND EQUITY</b>		14,808,728	2,393,978	17,202,706
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		21,702,813	2,393,978	24,096,791

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
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			
<b>TOTAL ASSETS</b>	0	0	0	23,300,343
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2011

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			0
Total Designated Fund Balance		0	0	23,300,343
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	0	23,300,343
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	23,300,343



CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112						
Cash With Fiscal Agents	9113			9,474			
Revolving Cash Accounts	9114						
Investments (at cost)	9120			12,708			
Accounts Receivable	9130			32,984			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	55,166	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
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						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	22,227	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

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

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
<b>Designated Fund Balance</b>							
Commitments by Contract or Other Legal Obligation	9750						
Self Insurance Programs	9751						
Payments Resulting from Court Orders	9752						
Specific Future Purposes	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		0	0	32,939	0	0	0
		0	0	32,939	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	55,166	0	0	0

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

ASSETS	Description	CA (Object)	41		42	
			Capital Outlay Projects Fund	Revenue Bond Construction Fund	Capital Outlay Projects Fund	Revenue Bond Construction Fund
Cash, Investments, and Receivables		9100				
Cash:						
Awaiting Deposit and In Banks		9111				
In County Treasury		9112	3,150,349			
Cash With Fiscal Agents		9113			50,326,653	
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				
Prepaid Items		9220				
<b>TOTAL ASSETS</b>			3,157,651		50,435,051	
<b>LIABILITIES</b>						
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				
<b>TOTAL LIABILITIES</b>			65,202		1,799,603	

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, 2011

District ID: 990

Name: VICTOR VALLEY

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

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

50 Enterprise Funds:

ASSETS	Description	CA (Object)	Enterprise Funds:			
			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	222,912		37,757	
In County Treasury		9112				
Cash With Fiscal Agents		9113				
Revolving Cash Accounts		9114	4,250		1,000	
Investments (at cost)		9120	586,636		378,887	
Accounts Receivable		9130	47,393			
Due from Other Funds		9140			11,998	
Inventories, Stores, and Prepaid Items		9200				
Inventories and Stores		9210	734,368			
Prepaid Items		9220				
<b>Fixed Assets</b>						
Sites		9300				
Site Improvements		9310				
Accumulated Depreciation Site Improvements		9320				
Buildings		9321				
Accumulated Depreciation Buildings		9330				
Library Books		9331				
Equipment		9340				
Accumulated Depreciation Equipment		9350				
Work in Progress		9351				
		9360				
<b>Total Fixed Assets</b>			0		0	0
<b>TOTAL ASSETS</b>			1,595,559	429,642	0	0

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, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	371,551	139,024		
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	106,172			
Total Current Liabilities and Deferred Revenue		477,723	139,024	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
<b>TOTAL LIABILITIES</b>	968	477,723	139,024	0	0

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, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	Enterprise Funds:			
		51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>					
Commitments by Contract or Other Legal Obligation	9750				
Self Insurance Programs	9751				
Payments Resulting from Court Orders	9752				
Specific Future Purposes	9753				
Total Designated Fund Balance	9754	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,117,836	290,618		
<b>Other Equity</b>					
Contributed Capital	9800				
Retained Earnings	9810				
	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		1,117,836	290,618	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,595,559	429,642	0	0

COMBINED BALANCE SHEET

60 Self-Insurance Fund  
61 Self-Insurance Fund  
69 Other Internal Service Fund

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	32,971	31,508
Cash With Fiscal Agents	9113	20,000	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	68	4,767
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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		53,039	36,275



COMBINED BALANCE SHEET

61 Self-Insurance Fund  
69 Other Internal Service Fund

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		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
<b>TOTAL LIABILITIES</b>	968	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>			
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
<b>Other Equity</b>			
Contributed Capital	9800		
Retained Earnings	9810		
	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		53,039	36,275
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		53,039	36,275

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

ASSETS	Description	CA (Object)	Trust Funds									
			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	227,988									
	In County Treasury	9112			18,860							
	Cash With Fiscal Agents	9113										
	Revolving Cash Accounts	9114	250									
	Investments (at cost)	9120										
	Accounts Receivable	9130			924							
	Due from Other Funds	9140	1,370									
	Student Loans Receivable	9150										
	Inventories, Stores, and Prepaid Items	9200										
	Inventories and Stores	9210										
	Prepaid Items	9220										
<b>Fixed Assets</b>		9300										
Sites		9310										
Site Improvements		9320										
Accumulated Depreciation Site Improvements		9321										
Buildings		9330										
Accumulated Depreciation Buildings		9331										
Library Books		9340										
Equipment		9350										
Accumulated Depreciation Equipment		9351										
Work in Progress		9360										
<b>Total Fixed Assets</b>			0	0	0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>			229,608	0	19,784	0	0	0	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	Trust Funds						
		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
<b>LIABILITIES</b>								
Current Liabilities and Deferred Revenue	9500							
Accounts Payable	9510	39,331						
Accrued Salaries and Wages Payable	9520							
Compensated Absences Payable Current	9530							
Due to Other Funds	9540			12,003				
Temporary Loans	9550							
Current Portion of Long-Term Debt	9560							
Deferred Revenues	9570							
<b>Total Current Liabilities and Deferred Revenue</b>		39,331	0	12,003	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	0	0	0	0	0	0	0
<b>Total Long-Term Liabilities</b>		0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	39,331	0	12,003	0	0	0	0

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2011

District ID: 990

Name: VICTOR VALLEY

Description	(Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Designated Fund Balance</b>									
Commitments by Contract or Other Legal Obligation	9750								
Self Insurance Programs	9751								
Payments Resulting from Court Orders	9752								
Specific Future Purposes	9753								
	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	190,277		7,781					
	9800								
<b>Other Equity</b>									
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		190,277	0	7,781	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		229,608	0	19,784	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act:	8120		1,125,551	1,125,551
Workforce Investment Act:	8130			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
<b>Total Federal Revenues</b>	8100	0	4,750,389	4,750,389
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	38,967,210		38,967,210
Other General Apportionment	8613	(541,383)		(541,383)
General Categorical Programs	8620			
Child Development	8621		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			0
California Work Opportunity and Responsibility to Kids (CalWORKS)	8625		368,539	368,539
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,425,413	1,425,413

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Reimbursable Categorical Programs</b>				
Instructional Improvement Grant	8650			0
	8651			0
	8652			0
Other Reimbursable Categorical Programs	8670			0
<b>State Tax Subventions</b>				
Homeowners' Property Tax Relief	8671	150,445		150,445
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>				
State Lottery Proceeds	8680			
	8681	1,147,623	202,984	1,350,607
State Mandated Costs	8685	198,195		198,195
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
<b>Total State Revenues</b>	<b>8600</b>	<b>39,922,090</b>	<b>3,244,909</b>	<b>43,166,999</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	10,477,051		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			0
Contract Services	8830			0
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	526,956		526,956
Interest and Investment Income	8860	150,078		150,078
Student Fees and Charges	8870			
Community Services Classes	8872		309,280	309,280
Dormitory	8873			0
Enrollment	8874	1,764,583		1,764,583
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	50,837		50,837
Nonresident Tuition	8880	441,530		441,530
Parking Services and Public Transportation	8881		428,471	428,471
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	554,629	736,178	1,290,807
<b>Total Local Revenues</b>	8800	11,105,637	1,473,929	12,579,566
<b>Total Revenues</b>		51,027,727	9,469,227	60,496,954



CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers – (8981/8982/8983)	898#			0
	8900	0	0	0
<b>Total Other Financing Sources</b>		0	0	0
<b>Total Revenues and Other Financing Sources</b>		51,027,727	9,469,227	60,496,954

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	257,971	3,740	39,878	40,238		341,827
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	740,955		88,604	39,242		868,801
Business and Management	0500	1,134,608		9,412	14,536		1,158,556
Communications	0600						0
Computer and Information Science	0700	493,192		5,990	57,332		556,514
Education	0800	1,119,176	273,016	290,693	13,335		1,696,220
Engineering and Related Industrial Technology	0900	1,914,816	1,320	559,153	79,928		2,555,217
Fine and Applied Arts	1000	1,164,522		48,515	5,291		1,218,328
Foreign language	1100	451,028		374			451,402
Health	1200	2,267,618	10,201	230,953	60,553		2,569,325
Consumer Education And Home Economics	1300	438,811		71,109	7,948		517,868
Law	1400						0
Humanities(Letters)	1500	1,918,866		6,019			1,924,885
Library Science	1600						0
Mathematics	1700	1,683,320		6,496			1,689,816
Military Studies	1800						0
Physical Sciences	1900	497,235	1,837	16,134	1,213		516,419
Psychology	2000	313,312		602			313,914
Public Affairs and Services	2100	376,457	9,757	144,947	30,575		561,736
Social Sciences	2200	1,083,805	4,960	5,662			1,094,427
Commercial Services	3000						0
Interdisciplinary Studies	4900	11,070,732	71,482	30,655			11,172,869
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	122,420					122,420
<b>Sub-Total Instructional Activities</b>		<b>27,048,844</b>	<b>376,313</b>	<b>1,555,196</b>	<b>350,191</b>		<b>29,330,544</b>
<b>Total Expenditures for GF Activities*</b>		<b>27,633,360</b>	<b>20,454,394</b>	<b>8,246,356</b>	<b>1,039,850</b>	<b>678,952</b>	<b>58,051,912</b>

\*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

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

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		883,880	51,443			935,323
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030		401,879	1,917			403,796
Other Instructional Administration & Governance	6090		1,584,981	84,759	32		1,669,772
<b>Total Instructional Admin. &amp; Governance</b>			2,870,740	138,119	32	0	3,008,891
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120		797,209	101,033	58,069		956,311
Media	6130		158,406	14,787	5,071		178,264
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>			955,615	115,820	63,140	0	1,134,575
Admissions and Records	6200		826,118	25,851			851,969
Student Counseling and Guidance	6300						0
Counseling and Guidance	6310						0
Matriculation and Student Assessment	6320		253,038	11,260			264,298
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>			253,038	11,260	0	0	264,298

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	11,942	228,408	126,301	1,826		368,477
Disabled Student Programs and Services (DSPS)	6420		755,439	1,480			756,919
Extended Opportunity Programs and Services (EOPS)	6430		589,464	8,773		479,879	1,078,116
Health Services	6440						0
Student Personnel Administration	6450		179,888	35,580			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			2,219
Miscellaneous Student Services	6490						0
<b>Total Other Student Services</b>		11,942	2,630,355	282,994	3,371	479,879	3,408,541
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,041,136	97,722	1,212		1,140,070
Custodial Services	6530		1,083,668	71,944			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
<b>Total Operation and Maintenance of Plant</b>	6500	0	2,749,598	1,744,647	1,212	0	4,495,457
<b>Planning, Policymaking and Coordinations</b>	6600		1,588,423	606,040	2,633		2,197,096

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		231,986	119,488			351,474
Fiscal Operations	6720		1,242,530	545,310	10,949		1,798,789
Human Resources Management	6730		715,287	(94,989)			620,298
Noninstruct Staff Retirees' Benefits & Retirement *	6740		357,282				357,282
Staff Development	6750			4,934			4,934
Staff Diversity	6760			4,923			4,923
Logistical Services	6770		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
<b>Total General Institutional Support Services</b>	<b>6700</b>		<b>0</b>	<b>5,653,513</b>	<b>566,945</b>	<b>0</b>	<b>8,526,679</b>
Community Services & Economic Development	6800						0
Community Recreation	6810						0
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		146,684
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
<b>Total Community Services</b>	<b>6800</b>	<b>97,187</b>	<b>240,302</b>	<b>118,826</b>	<b>4,571</b>	<b>0</b>	<b>460,886</b>

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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						0
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						0
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	<b>6900</b>	<b>0</b>	<b>6,029</b>	<b>259</b>	<b>0</b>	<b>0</b>	<b>6,288</b>
Auxiliary Operations	7000						0
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	<b>7000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2010-2011

Budget Year: 2011-2012

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				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						0
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						0
Transfers	7310						0
Student Aid	7320					197,873	197,873
Other Outgo	7330					0	0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	197,873	197,873
<b>Sub-Total Non-Instructional Activities</b>		584,516	20,078,081	6,690,160	689,659	678,952	28,721,368
<b>Total Expenditures General Fund: activities *</b>		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.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VICTOR VALLEY

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$100,105,868
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	10,384,79		
	2. 2010-2011 Second Period Actual FTES	10,021,26		
	3. 2010-2011 Population change factor (C2/C1)	0.9650		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$99,026,877
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - Increase			0
F.	Sub-Total (D + E.3)			\$99,026,877
	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$99,026,877
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			38,947,364
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			150,444
C.	Local Property taxes			7,176,579
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.	2011-2012 Appropriations Subject to Limit			\$46,324,387



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

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
<b>REVENUES:</b>							
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
<b>Total Revenues</b>		51,027,727	49,822,382	9,469,227	6,652,303	60,496,954	56,474,685
<b>EXPENDITURES:</b>							
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
<b>Total Expenditures</b>		48,520,830	52,554,135	8,852,130	6,383,052	57,372,960	58,937,187
<b>Excess (Deficiency) of Revenues over Expenditures</b>		2,506,897	(2,731,753)	617,097	269,251	3,123,994	(2,462,502)
<b>Other Financing Sources</b>	8900		22,642			0	22,642
<b>Other Outgo</b>	7000	1,200	307,200	677,752	374,564	678,952	681,764
<b>Net Increase/(Decrease) in Fund Balance</b>		2,505,697	(3,016,311)	(60,655)	(105,313)	2,445,042	(3,121,624)
<b>BEGINNING FUND BALANCE:</b>							
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 Adjustments	9020	1,393,037		1,719,356		3,112,393	
Adjusted Beginning Balance	9030	12,303,031		2,454,633		14,757,664	
<b>Ending Fund Balance, June 30</b>		14,808,728	11,792,417	2,393,978	2,288,665	17,202,706	14,081,082

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2010-2011

Budget Year: 2011-2012

DEBT SERVICE FUNDS

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33		
		Actual	Budget	Actual	Budget	Actual	Budget	
<b>REVENUES:</b>								
Federal Revenues	8100							
State Revenues	8600					185,295	110,016	
Local Revenues	8800					140,332	140,861	
<b>Total Income</b>		0	0	0	0	325,627	250,877	
<b>Expenditures</b>								
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					15,582		
<b>Total Expenditures</b>		0	0	0	0	384,468	261,120	
<b>Excess ((Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(58,841)	(10,243)	
<b>Other Financing Sources</b>	8900							
<b>Other Outgo</b>	7000						22,642	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(58,841)	(32,885)	
<b>Beginning Fund Balance:</b>								
Net Beginning Balance, July 1	9010					77,590	32,939	
Prior Years Adjustments	9020					14,190		
Adjusted Beginning Balance	9030					91,780		
<b>Ending Fund Balance, June 30</b>		0	0	0	0	32,939	54	

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: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND Actual	Budget	REVENUE BOND PROJECT FUND Actual	Budget	OTHER SPECIAL REVENUE FUND Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess/(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0	0	0	0	0	0
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011 Budget Year: 2011-2012

Governmental Funds Group  
40 Capital Projects Funds

Capital Projects Funds

990 VICTOR VALLEY

Description	Object Code	FUND: 41		FUND: 42	
		CAPITAL OUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	531,470	490,000	606,811	750,000
<b>Total Income</b>		531,470	490,000	606,811	750,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	42,659	5,000	2,926	
Other Operating Expenses and Services	5000	438,262	921,041	479,943	200,000
Capital Outlay	6000	823,211	441,995	16,306,819	26,492,334
<b>Total Expenditures</b>		1,304,132	1,368,036	16,789,688	26,692,334
<b>Excess/(Deficiency) of Revenues over Expenditures</b>		(772,662)	(878,036)	(16,182,877)	(25,942,334)
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(772,662)	(878,036)	(16,182,877)	(25,942,334)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		3,092,450		48,635,448
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	3,865,112		64,818,325	
<b>Ending Fund Balance, June 30</b>		3,092,450	2,214,414	48,635,448	22,693,114

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: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800	3,136,621	3,313,000	635,405	420,220		
Other Financing Sources	8900			115,886	115,280		
<b>Total Income</b>		<b>3,136,621</b>	<b>3,313,000</b>	<b>751,291</b>	<b>535,500</b>	<b>0</b>	<b>0</b>
<b>Cost of Sales</b>	5890	<b>2,321,223</b>	<b>2,294,000</b>	<b>751,291</b>	<b>535,500</b>	<b>0</b>	<b>0</b>
<b>Gross Profit or Loss</b>		<b>815,398</b>	<b>1,019,000</b>				
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	551,779	495,000	230,269	235,000		
Employee Benefits	3000	195,432	175,000	65,911	65,000		
Supplies and Materials	4000	16,859	48,000	11,587	750		
Other Operating Expenses and Services	5000	103,599	301,000	457,649	277,750		
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>867,669</b>	<b>1,019,000</b>	<b>765,416</b>	<b>578,500</b>	<b>0</b>	<b>0</b>
<b>Net Profit or Loss</b>		<b>(52,271)</b>	<b>0</b>	<b>(14,125)</b>	<b>(43,000)</b>	<b>0</b>	<b>0</b>
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(52,271)</b>	<b>0</b>	<b>(14,125)</b>	<b>(43,000)</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	291,740	1,117,834	277,041	290,619		0
Prior Years Adjustments	9020	878,365		27,703			
Adjusted Beginning Balance	9030	1,170,105		304,744			0
<b>Ending Fund Balance, June 30</b>		<b>1,117,834</b>	<b>1,117,834</b>	<b>290,619</b>	<b>247,619</b>	<b>0</b>	<b>0</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2010-2011 Budget Year: 2011-2012

Internal Service Funds

Description	Object Code	FUND: 61 SELF-INSURANCE FUND		FUND 69 OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Local Revenues	8800	400	300	5,014	300
Other Financing Sources	8900				
<b>Total Income</b>		<b>400</b>	<b>300</b>	<b>5,014</b>	<b>300</b>
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	3,487	5,000		
Other Operating Expenses and Services	5000	9,611	30,838		
Capital Outlay	6000		16,680		
<b>Total Expenditures</b>		<b>13,098</b>	<b>52,518</b>	<b>0</b>	<b>0</b>
<b>Net Profit or Loss</b>		<b>(12,698)</b>	<b>(52,218)</b>	<b>5,014</b>	<b>300</b>
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(12,698)</b>	<b>(52,218)</b>	<b>5,014</b>	<b>300</b>
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	65,737	53,039	31,261	36,275
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	65,737		31,261	
<b>Ending Fund Balance, June 30</b>		<b>53,039</b>	<b>821</b>	<b>36,275</b>	<b>36,575</b>



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: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	160,196	157,000			115,939	115,280
<b>Total Income</b>		160,196	157,000	0	0	115,939	115,280
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	5,510	39,500				
Other Operating Expenses and Services	5000	167,451	117,500				
Capital Outlay	6000						
<b>Total Expenditures</b>		172,961	157,000	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(12,765)	0	0	0	115,939	115,280
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(12,765)	0	0	0	115,886	115,280
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	202,031	190,277	0	0	7,728	7,781
Prior Years Adjustments	9020	1,011					
Adjusted Beginning Balance	9030	203,042	190,277	0	0	7,728	
<b>Ending Fund Balance, June 30</b>		190,277	190,277	0	0	7,781	7,781

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2010-2011

Budget Year: 2011-2012

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess/(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030		0		0		0
<b>Ending Fund Balance, June 30</b>			0		0		0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 77 DEFERRED COMPENSATION TRUST FUND		FUND 79 OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0	0	0	0
<b>Ending Fund Balance, June 30</b>		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 990

Name: VICTOR VALLEY

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

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 (AC 0100-4900)	Total
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		177,657			268,612	
Adjustments	9020		(177,657)			177,657	
Adjusted Beginning Balance	9030		0			446,269	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,147,623			202,984	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
<b>Expenditures</b>							
Academic Salaries	1000					0	0
Classified Salaries	2000					0	0
Employee Benefits	3000					0	0
<b>Supplies &amp; Materials</b>	4000						
Software	4100					0	0
Books, Magazines, & Periodicals	4200					0	0
Instructional Supplies & Materials	4300					78,153	78,153
Noninstructional Supplies & Mfrs	4400					0	0
<b>Total Supplies and Materials</b>		0	0	0	0	78,153	78,153
Other Operating Expenses and Services	5000		1,147,623		1,147,623	97,560	1,245,173
Capital Outlay	6000						
Library Books	6300					40,000	40,000
Equipment	6400						
Equipment - Additional	6410						
Equipment - Replacement	6420						
<b>Total Capital Outlay</b>		0	0	0	0	40,000	40,000
Other Outgo	7000						
<b>Total Expenditures</b>		0	1,147,623	0	1,147,623	215,703	1,363,326
<b>Ending Balance</b>						433,550	433,550

