California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2017-2018) (Budget Report for Fiscal Year 2018-2019)

District: VICTOR VALLEY District Code: 990

District Chief Business Officer	10/8/18 Date
District Superintendent	10/8/(8 Date

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, 2018. Please submit the report to:

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

(760) 245--4271 2464

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

Annual Financial and Budget Report

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The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2017-2018

SUPPLEMENTAL DATA

Budget Year: 2018-2019

District ID: 990

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		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	10,877,925	10,877,925		10,877,925
Other	1300	12,696,544	12,729,171		12,729,171
Total Instructional Salaries	7	23,574,469	23,607,096	0	23,607,096
Non-Instructional Salaries					
Contract or Regular	1200		3,750,551	İ	3,750,551
Other	1400	3	558,684	inderente suor deservable fission estimatura (Parlitita (NAP) de la Verente	558,684
Total Non-Instructional Salaries		0	4,309,235	0	4,309,235
Total Academic Salaries		23,574,469	27,916,331	0	27,916,331
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		9,498,208	87,766	9,585,974
Other	2300		497,905	14,088	511,993
Total Non-Instructional Salaries		0	9,996,113	101,854	10,097,967
Instructional Aides					
Regular Status	2200	1,485,961	1,576,643		1,576,643
Other	2400	285,827	290,149		290,149
Total Instructional Aides		1,771,788	1,866,792	0	1,866,792
Total Classified Salaries		1,771,788	11,862,905	101,854	11,964,759
Employee Benefits	3000	6,736,530	15,071,818	33,108	15,104,926
Supplies and Materials	4000		533,157	8,165	541,322
Other Operating Expenses	5000		6,006,500	86,987	6,093,487
Equipment Replacement	6420		12,564	625	13,189
Total Expenditures Prior to Exclusions		32,082,787	61,403,275	230,739	61,634,014

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 990

Exclusions	-	Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	336,456	336,456		336,456
Student Health Services Above Amount Collected	6441	330,430			109,800
			109,800		
Student Transportation	6491		701,071		701,071
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		474,109		474,109
Objects to Exclude	Object Code				
Rents and Leases	5060		1,525,111		1,525,111
Lottery Expenditures					
Academic Salaries	1000	_ = _ =			0
Classified Salaries	2000	=======================================			0
Employee Benefits	3000				0
Supplies and Materials	4000				<u> </u>
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 990

1000		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
·	1	ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300	4	en. An All Market and Market M		0
Equipment	6400	1			
Equipment - Additional	6410		r Mare serberar voor voor sier sitemareline serberane inderengris, deersdeelmaas oo oberveelmaals deeld bissele		0
Equipment - Replacement	6420	V			C
Total Equipment		0	0	0	C
Total Capital Outlay		0	0	0	C
Other Outgo	7000	1	=		0
Total Exclusions	70	336,456	3,146,547	0	3,146,547
Total for ECS 84362, 50% Law		31,746,331	58,256,728	230,739	58,487,467
Percent of CEE (Instructional Salary Cost / Total CEE)		54.49%	100.00%		
50% of Current Expense of Education			29,128,364		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year		1 1			
Amount Required to be Expended for Salaries of Classroom		31,746,331	58,256,728	230,739	58,487,467
Instructors		1			
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		32,082,787	61,403,275	230,739	61,634,014
Capital Expenditures	6000	52,172	647,604	625	648,229
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		32,134,959	62,050,879	231,364	62,282,243

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 990

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112		7,112,556	7,112,556
Cash With Fiscal Agents	9113	8,957,572		8,957,572
Revolving Cash Accounts	9114	100,000		100,000
Investments (at cost)	9120			0
Accounts Receivable	9130	1,391,040	1,748,322	3,139,362
Due from Other Funds	9140	3,511	173,945	177,456
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	111,558	14,344	125,902
TOTAL ASSETS		10,563,681	9,049,167	19,612,848
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,593,646	2,004,759	5,598,405
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	365,654	282,093	647,747
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	256,632	6,434,636	6,691,268
TOTAL LIABILITIES		4,215,932	8,721,488	12,937,420

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2018

District ID: 990

		11	12	10
Paradata.	CA	General Fund	General Fund	General Fund
Description FUND BALANCE (NON-GASB 54)	(Object)	Unrestricted	Restricted	COMBINED
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	= =		0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	6,347,749	327,679	6,675,428
TOTAL FUND EQUITY		6,347,749	327,679	6,675,428
TOTAL LIABILITIES AND FUND EQUITY		10,563,681	9,049,167	19,612,848

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2018

District ID: 990

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	8,110,086		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		8,110,086	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	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 SHEETFor Year Ended June 30, 2018

District ID: 990

		21	22	29
	i i	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790	8,110,086		
TOTAL FUND EQUITY		8,110,086	0	0
TOTAL LIABILITIES AND FUND EQUITY		8,110,086	0	0

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2018

District ID: 990

	T ₁	31	32	33	34	35	39
Decembris	CA	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation	Revenue Bond Project Fund	Other Special Revenue Fund
Description	(Object)	Bookstole Fullu	Catetella Lolid	Tulid	T Olla	r roject i una	TOTOTION TOTO
ASSETS Cash, Investments, and Receivables	9100						
	9100			andarbardirdirdirddirddires (Albert (A		1-00-000-000-000-000	
Cash:				,			
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			280,731			205,627
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						29,315,168
Accounts Receivable	9130			15,999			807
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	296,730	0	0	29,521,602
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			14,013			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			2,750			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			509			
TOTAL LIABILITIES		0	0	17,272	0	0	(

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2018

District ID: 990

	T	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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	29,521,602
Total Fund Balance		0	0	0	0	0	29,521,602
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance	İ	o	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	279,458	0	0	0
TOTAL FUND EQUITY		0	0	279,458	0	0	29,521,602
TOTAL LIABILITIES AND FUND EQUITY		0	0	296,730	0	0	29,521,602

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2018

District ID: 990

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:		American resources on Anthrop conflicted and the American Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflicted Conflict	the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the second state of the se	
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	5,742,520	6,730,828	
Cash With Fiscal Agents	9113		**	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	34,524	27,697	
Due from Other Funds	9140	363,140		
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		6,140,184	6,758,525	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,555	3,087	
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	336,783	27,906	
TOTAL LIABILITIES		341,338	30,993	C

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

41 Capital Outlay Projects Fund

For Year Ended June 30, 2018

District ID: 990

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	
Uncommitted Fund Balance	9790	5,798,846	6,727,532	
TOTAL FUND EQUITY		5,798,846	6,727,532	
TOTAL LIABILITIES AND FUND EQUITY		6,140,184	6,758,525	

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 990

	\top	51	52	53	59	
	i i			Farm	Other	
	CA	Bookstore	Cafeteria	Operations	Enterprise	
Description	(Object)	Fund	Fund	Fund	Fund	
ASSETS						
Cash, Investments, and Receivables	9100		j	Ì		
Cash:	and a second for the format of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second se	lick works during harden site. An electronism site of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the				
Awaiting Deposit and in Banks	9111			and the second section and the second section is a second section of the second section (section section sec		
In County Treasury	9112		and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s	ANNAND - John Edu , enery Agriculus Statestory States and resident containing containing		
Cash With Fiscal Agents	9113	1,622,579	1		582,241	
Revolving Cash Accounts	9114					
Investments (at cost)	9120	81,782				
Accounts Receivable	9130	306,741				
Due from Other Funds	9140	71,827			12,105	
Inventories, Stores, and Prepaid Items	9200					
Inventories and Stores	9210	828,197				
Prepaid Items	9220	3				
Fixed Assets	9300					
Sites	9310					
Site Improvements	9320					
Accumulated Depreciation Site Improvements	9321					
Buildings	9330					
Accumulated Depreciation Buildings	9331					
Library Books	9340	1 100-000 100 000				
Equipment	9350					
Accumulated Depreciation Equipment	9351	no. Vendo estado				
Work in Progress	9360					
Total Fixed Assets		0	0	0	0	
TOTAL ASSETS		2,911,126	0	0	594,346	

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 990

		51	52	53	59	
	Ì	j		Farm	Other	
	CA	Bookstore	Cafeteria	Operations	Enterprise	
Description	(Object)	Fund	Fund	Fund	Fund	
LIABILITIES						
Current Liabilities and Deferred Revenue	9500	**************************************				
Accounts Payable	9510	46,156			148,418	
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	969,663				
Total Current Liabilities and Deferred Revenue		1,015,819	0	0	148,418	
Long-Term Liabilities	9600					
Bonds Payable	9610			· ·	as audress villa-field furdience-field reference-field referen	
Revenue Bonds Payable	9620		**		the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the Value of the V	
Certificates of Participation	9630					
Lease Purchase of Capital Lease	9640		_ =			
Compensated Absences Long Term	9650			Ï		
Post-Employment Benefits Long Term	9660					
Other Long-Term Liabilities	9670					
Total Long-Term Liabilities		0	0	0	0	
TOTAL LIABILITIES	968	1,015,819	0	0	148,418	

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

53 Farm Operations Fund

COMBINED BALANCE SHEET

51 Bookstore Fund52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 990

		51	52	53	59	
	İ			Farm	Other	
	CA	Bookstore	Cafeteria	Operations	Enterprise	
Description	(Object)	Fund	Fund	Fund	Fund	
FUND EQUITY						
Fund Balance Reserved	9710					
NonCash Assets	9711					
Amounts Restricted by Law for Specific Purposes	9712					
Reserve for Encumbrances Credit	9713					
Reserve for Encumbrances Debit	9714					
Reserve for Debt Services	9715					
Assigned/Committed	9754					
Unassigned	9790					
Total Reserved Fund Balance		0	(0	0	
Fund Balance (GASB 54)	9750					
Nonspendable Fund Balance	9751					
Restricted Fund Balance	9752					
Committed Fund Balance	9753					
Assigned Fund Balance	9754					
Total Designated Fund Balance		0	(0	0	
Uncommitted(Unrestricted) Fund Balance	9790	1,895,307			445,928	
Other Equity	9800					
Contributed Capital	9810					
Retained Earnings	9850					
Investment in General Fixed Assets	9890					
TOTAL FUND EQUITY		1,895,307	(0	445,928	
TOTAL LIABILITIES AND FUND EQUITY		2,911,126	(0	594,346	

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEETFor Year Ended June 30, 2018

District ID: 990

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100	İ	
Cash:			
Awaiting Deposit and in Banks	9111	er a stållenerete er förstatt földer folkensamtikkrivit såler ertikkliktik vid, ärt artikentrevet sat. Ellen dennettikktivente – vid. 3. be	
In County Treasury	9112	729,714	42,106
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	20,000	
Investments (at cost)	9120		
Accounts Receivable	9130	2,639	165
Due from Other Funds	9140	i	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	O
FOTAL ASSETS		752,353	42,271

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 990

		61	69
	CA	İ	Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	(3)	
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	14,785	
Total Current Liabilities and Deferred Revenue		14,782	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	14,782	0

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2018

District ID: 990

		61	69
	CA	İ	Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
otal Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	737,571	42,271
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	İ	
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		737,571	42,271
TOTAL LIABILITIES AND FUND EQUITY		752,353	42,271

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 990

	30	71	72	73	74	75	76	77	79
	CA	Associated Students	Student Representation	Student Body Center Fee	Student Financial Ald	Scholarship and Loan	Investment	Deferred Compensation	Other
	"	Singents				and Loan	investment		
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112		arar shambe — encessa rardensarahidi 3. Se rabridirensilir — — 40—90—903, 449.	10,845					
Cash With Fiscal Agents	9113	421,400			101,363				44,59°
Revolving Cash Accounts	9114								
Investments (at cost)	9120						17,777,092		
Accounts Receivable	9130			1,060					58,049
Due from Other Funds	9140	5,361		200					
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					4.44	Age to the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon		Andrew Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colonial Colon
Accumulated Depreciation Buildings	9331					- vacanderalderated and of delabolists of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the collection of the co			
Library Books	9340	The statement of the probability of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the statement of the							
Equipment	9350	many straightforward dynamics of				olitooreakiskuulusel en Pir ki- BY leilive kehliveli, 69449-996 144	. 1999 days and		
Accumulated Depreciation Equipment	9351				war have a sale shelic rande shells				
Work in Progress	9360	manuse the analysis and a make a few a			, sandalah sasa rasa tilan mada sasalada eterti 3 milatir da midit effet effet				
Total Fixed Assets		0	0	0	0	0	0	0	(
TOTAL ASSETS		426,761	0	12,105	101,363	0	17,777,092	0	102,640

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 990

	CA	71 Associated Students	72 Student Representation	73 Student Body Center Fee	74 Student Financial Aid	75 Scholarship and Loan	76 Investment	77 Deferred Compensation	79 Other
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	53,232			101,363				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			12,105					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		53,232	0	12,105	101,363	0	0	0	
Long-Term Liabilities	9600								
Bonds Payable	9610					7-7-			
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	
TOTAL LIABILITIES	968	53,232	0	12,105	101,363	0	0	0	

Flduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 990

		71	72	73	74	75	76	77	79			
	CA	Associated Students	Student Representation	Student Body Center Fee	Student Financial Aid	Scholarship and Loan	Investment	Deferred Compensation	Other			
Description	(Object)	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY												
Fund Balance Reserved	9710											
NonCash Assets	9711											
Amounts Restricted by Law for Specific Purposes	9712											
Reserve for Encumbrances Credit	9713		wheeler ris - we		A de-	The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon						
Reserve for Encumbrances Debit	9714	alaniaran main ta vitaliinas tita 1997		managements the desired training to the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of the control of								
Reserve for Debt Services	9715				The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon							
Assigned/Committed	9754					And a reserve the state of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the						
Unassigned	9790					and articles	17,777,092	gyr-leghtely-leght-oppolyge-ophil dip growth manage from the second two	102,640			
Total Reserved Fund Balance		0	0	0	0	0	17,777,092	0	102,640			
Fund Balance (GASB 54)	9750											
Nonspendable Fund Balance	9751				TO THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF THE PARTY OF TH							
Restricted Fund Balance	9752											
Committed Fund Balance	9753					The same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the sa		definition of the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon				
Assigned Fund Balance	9754			** manufacturements to a Malife and GrisenBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBBB								
Total Designated Fund Balance		0	0	0	0	0	0	0	0			
Uncommitted(Unrestricted) Fund Balance	9790	373,529										
Other Equity	9800											
Contributed Capital	9810											
Retained Earnings	9850											
Investment in General Fixed Assets	9890											
TOTAL FUND EQUITY		373,529	0	0	0	0	17,777,092	0	102,640			
TOTAL LIABILITIES AND FUND EQUITY		426,761	0	12,105	101,363	0	17,777,092	0	102,640			

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

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		i	0	
Higher Education Act	8120		415,988	415,988	
Workforce Investment Act	8130			0	
Temporary Assistance for Needy Families (TANF)	8140		119,105	119,105	
Student Financial Aid	8150		51,287	51,287	
Veterans Education	8160		1,607	1,607	
Vocational and Technical Education Act (VATEA)	8170			0	
Other Federal Revenues	8190		854,583	854,583	
Total Federal Revnues	8100	0	1,442,570	1,442,570	
State Revenues	8600				
General Apportionments	8610	į	j	0	
Apprenticeship Apportionment	8611	33,656,154		33,656,154	
State General Apportionment	8612	(622,689)		(622,689)	
Other General Apportionment	8613	177,755		177,755	
General Categorical Programs	8620				
Child Development	8621			0	
Extended Opportunity Programs and Services(EOPS)	8622		1,487,472	1,487,472	
Disabled Students Programs and Services(DSPS)	8623		604,468	604,468	
Temporary Assistance for Needy Families (TANF)	8624			0	
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		563,549	563,549	
Telecommunications and Technology Infrasturcture Program (TTIP)	8626			0	
Other General Categorical Programs	8627		1,611,028	1,611,028	

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 990

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	7,736,989		7,736,989
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651	İ	į	0
Other Reimburseable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	126,452		126,452
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,525,111	492,550	2,017,661
State Mandated Costs	8685	544,957		544,957
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	1,338,672	9,952,734	11,291,406
Total State Revenues	8600	44,483,401	14,711,801	59,195,202

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 990

For Actual real 2017-2018 District ID. 990	140110.	VICTOR VALLET		T
	01.14	Fund S11	Fund S12	Fund S10 Total
	Object Code	Unrestricted	Restricted	General Fund Actual
Description Local Revenues	8800	Actual	Actual	Actual
	8810			
Property Taxes		40.547.740		40 547 74
Tax Allocation, Secured Roll	8811	12,517,746		12,517,74
Tax Allocation, Supplemental Roll	8812	325,228		325,22
Tax Allocation, Unsecured Roll	8813	556,024		556,02
Prior Years Taxes	8816	136,404		136,40
Education Revenues Augmentation Fund (ERAF)	8817	(2,830,321)		(2,830,321
Redevelopment Agency Funds - Pass Through	8818	109,080		109,08
Redevelopment Agency Funds - Residual	8819	1,135,035		1,135,03
Redevelopment Agency Funds - Asset Liquidation	8819.1			
Contributions, Gifts, Grants, and Endowments	8820			
Contract Services	8830			
Contract Instructional Services	8831		492,499	492,49
Other Contranct Services	8832			
Sales and Commissions	8840			
Rentals and Leases	8850	172,325	28,501	200,820
Interest and Investment Income	8860	197,790		197,79
Student Fees and Charges	8870			
Community Services Classes	8872		86,010	86,01
Dormitary	8873			
Enrollment	8874	2,155,332		2,155,33
Contra Revenue Account	8874.1			
Field Trips and Use of Nondistrict Facilities	8875			
Health Services	8876			
Instructional Materials Fees and Sales of Materials	8877			
Insurance	8878			
Student Records	8879	78,313		78,31
Nonresident Tuition	8880	483,460		483,46
Parking Services and Public Transportation	8881		550,882	550,88
Other Student Fees and Charges	8885			
Other Local Revenues	8890	142,753	1,046,434	1,189,18
otal Local Revenues	8800	15,179,169	2,204,326	17,383,49
Total Revenues		59,662,570	18,358,697	78,021,267

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year 2017-2018

District ID: 990

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers - (8970/8981/8982/8983)	898#	3,300,000	1,813,297	5,113,297
Total Other Financing Sources	8900	3,300,000	1,813,297	5,113,297
Total Revenues and Other Financing Sources		62,962,570	20,171,994	83,134,564

Annual Financial and Budget Report

Expend by Instructional Activity S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 990

		Salaries and	Benefits	Operating	Capital	Other	Total
Activity Classification	Activity Code	Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
Agriculture and Natual Resources	0100	426,579	36,983	22,315			485,877
Architecture and Environmental Design	0200						C
Environmental Sciences and Technologies	0300						O
Biological Sciences	0400	1,797,403	64,113	64,441	19,636		1,945,593
Business and Management	0500	1,227,574	23,746	25,295	30,296		1,306,911
Communications	0600						0
Computer and Information Science	0700	932,492	18,886	(46)	116,669		1,068,001
Education	0800	1,952,185	517,671	341,657	7,131		2,818,644
Engineering and Related Industrial Technology	0900	3,200,809	263,382	457,563	1,086,558		5,008,312
Fine and Applied Arts	1000	1,990,039	32,310	44,221	3,230		2,069,800
Foreign language	1100	545,337	14,166	397			559,900
Health	1200	4,911,465	256,972	330,145	132,172		5,630,754
Consumer Education And Home Economics	1300	773,909	12,955	73,815			860,679
Law	1400						0
Humanities(Letters)	1500	3,977,781	122,774	6,247			4,106,802
Library Science	1600	i					0
Malhematics	1700	3,034,769	275,526	205,471	16,852		3,532,618
Military Studies	1800	= i					0
Physical Sciences	1900	1,114,083	53,349	23,899	733	j	1,192,064
Psychology	2000	716,873	27,340	276			744,489
Public Affairs and Services	2100	1,780,606	150,075	331,146	87,000		2,348,827
Social Sciences	2200	2,098,529	69,639	10,192			2,178,360
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,874,574	87,057	41,730			2,003,361
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,511,194	701,071				2,212,265
Sub-Total Instructional Activites		33,866,201	2,728,015	1,978,764	1,500,277		40,073,257
Total Expenditures for GF Activities*	+	34,252,392	28,637,994	15,861,393	2,850,385	931,353	82,533,517

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

Expend by Non-Instructional Activity

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 990

		Salaries and	d Benefits	Operating	Capital	Other	Total
	Activity	Ī	Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010	4,735	1,284,246	73,394			1,362,375
Course and Curriculum Development	6020	32,185	2,057,107	407,062	80,846		2,577,200
Academic / Faculty Senate	6030	3,095	368,896	4,744		11111	376,735
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance	And the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s	40,015	3,710,249	485,200	80,846	0	4,316,310
Instructional Support Services	6100						
Learning Center	6110						0
Library	6120	2,769	824,758	49,958	12,796		890,281
Media	6130						0
Museums and Gallaries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190			9,033			9,033
Total Instructional Support Services		2,769	824,758	58,991	12,796	0	899,314
Admissions and Records	6200		871,147	14,578			885,725
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	13,627	1,971,817	33,936			2,019,380
Matriculation and Student Assessment	6320	İ	2,140,390	917,119	37,142		3,094,651
Transfer Programs	6330						0
Career Guidance	6340		77,575	7,949			85,524
Other Student Counseling and Guidance	6390						0
Total Student Couseling and Guidance		13,627	4,189,782	959,004	37,142	0	5,199,555

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 990

		Salaries and	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	de Instructional Instructional (40	(4000 - 5000)	(6000)	(7000)		
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410	5,178	423,132	122,029	13,211		563,550
Disabled Student Programs and Services (DSPS)	6420		849,434	155,056	17,135		1,021,625
Extended Opportunity Programs and Services (EOPS)	6430		803,050	50,630		931,353	1,785,033
Health Services	6440						0
Student Personnel Administration	6450		179,995	43,336		W	223,331
Financial Aid Administration	6460	===	1,445,185	1,249,617	1,019		2,695,821
Job Placement Services	6470		613,631	2,565,809	208,639		3,388,079
Veterans Services	6480		4,884	5,413	1,624		11,921
Miscellaneous Student Services	6490			3,132			3,132
Total Other Student Services		5,178	4,319,311	4,195,022	241,628	931,353	9,692,492
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		940,455	178,449	692		1,119,596
Custodial Services	6530		1,297,036	140,087			1,437,123
Grounds Maintenance and Repairs	6550	_	590,314	27,515			617,829
Utilities	6570	= ===		1,699,143			1,699,143
Other Operations and Maintenance of Plant	6590	= = ==		80,440			80,440
Total Operation and Maintenance of Plant	6500	0	2,827,805	2,125,634	692	0	4,954,131
Planning, Policymaking and Coordinations	6600		1,964,293	3,013,292	122,268		5,099,853

California Work Opportunity and Responsibility to Kids (CalWORKs).

Annual Financial and Budget Report

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

Expend by Non-Instructional Activity

For Actual Year 2017-2018

SUPPLEMENTAL DATA

Budget Year: 2018-2019

District ID: 990

		Salaries ar	nd Benefits	Operating	Capital	Other	Total	
	Activity		Non	Expenses	Outlay	Outgo		
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)		
General Institutional Support Services	6700				· · · · · · · · · · · · · · · · · · ·			
Community Relations	6710		628,343				628,343	
Fiscal Operations	6720		1,648,567	278,063			1,926,630	
Human Resourses Management	6730		940,075	402,289	11,872		1,354,236	
Noninstruct Staff Retirees' Benefits & Retirement *	6740		343,725				343,725	
Staff Development	6750			6,813			6,813	
Staff Diversity	6760			31,324			31,324	
Logistical Services	6770		1,500,440	845,052	823,015		3,168,507	
Management Information Systems	6780		1,927,551	1,081,903	16,747		3,026,201	
Other General Institutional Support Services	6790			i			C	
Total General Institutional Support Services	6700	0	6,988,701	2,645,444	851,634	0	10,485,779	
Community Services & Economic Development	6800						***	
Community Recreation	6810			i			0	
Community Service Classes	6820						0	
Community Use of Facilities	6830		173,465	48,397	3,102		224,964	
Economic Development	6840						C	
Other Community Services & Economic Development	6890						C	
Total Community Services	6800	0	173,465	48,397	3,102	0	224,964	

^{*} Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 990

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	0	0	0	0	0
Auxiliary Operations	7000						
Contract Education	7010	324,602	40,468	256,814		-	621,884
Other Auxiliary Operations	7090			80,253			80,253
Total Auxiliary Operations	7000	324,602	40,468	337,067	0	0	702,137

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 990

		Salaries an	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						(
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						C
Tax revenue Anticipation Notes	7220				·		C
Other Financing	7290						C
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	C
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310	*1					C
Student Aid	7320	-165					C
Other Outgo	7390						C
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	C
Sub-Total Non-Instructional Activites		386,191	25,909,979	13,882,629	1,350,108	931,353	42,460,260
Total Expenditures General Fund: activities *		34,252,392	28,637,994	15,861,393	2,850,385	931,353	82,533,517

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

Budget Year: 2018-2019

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VICTOR VALLEY

.]	201	8-2019 Appropriations Limit:			
	A.	2017-2018 Appropriations Limit:			\$115,411,15C
	B.	2018-2019 Price Factor:	1,0367		
	C.	Population factor:		25303733333333333	
		1. 2016-2017 Second Period Actual FTES	9,476.20	·i	
		2. 2017-2018 Second Period Actual FTES	9,474.93	and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s	
- 1		3. 2017-2018 Population change factor (C2/C1)	0,9999		10
	D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$119,634,775
	E.	Adjustments to increase limit:			
		Transfers in of financial responsibility		\$0	
		2. Temporary voter approved increases		0	
		3. Total adjustments - increase	Pro Providence on Pro Constitution and Providence of American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and American and Amer		0
		Sub-Total (D + E.3)	6 (PADPAR) v. A. (Bell-off) mints are fall. Bell-office related		\$119,634,775
	F.	Adjustments to decrease limit:	-		taria anga antip ka umujunan na a antin yungun mangar masa. Inta yaya r
		Transfers out of financial responsibility	4 40 40 40 40 40 40 40 40 40 40 40 40 40	\$0	and the second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second s
- 1		2. Lapses of voter approved increases		0	
		3. Total adjustments - decrease	A sh y 59 destroy valo		0
	G.	2018-2019 Appropriations Limit (D + E.3 - F.3)		our verdinnahmen sekkrikkenheir senhembehr zum er derbeken eiktrischen AMM-hellbeithrichen verheitsberhicht er der eiktrischen der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er der eine AMM-hellbeithrichen verheitsberhicht er eine AMM-hellbeithrichen verheitsberhicht er eine AMM-hel	\$119,634,775
ı.	2018	3-2019 Appropriations Subject to Limit:			
	A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			42,481,923
1	В.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			1,855,031
ŀ	C.	Local Property taxes	of a substitute right of a successful a		13,971,033
Ī	D.	Estimated excess Debt Service taxes			0
	E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
ı	F.	Interest on proceeds of taxes			0
_ [G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
_ ı	н.	2018-2019 Appropriations Subject to Limit			\$58,307,987

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

General Fund

	Object	Fund:	11	Fund:	12	Fund:	10
	Code	UNRESTRICTED	SUBFUND	RESTRICTED S	SUBFUND	TOTA	.L
Description	i ľ	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			1,442,570	1,399,409	1,442,570	1,399,409
State Revenues	8600	44,483,401	57,199,056	14,711,801	19,965,522	59,195,202	77,164,578
Local Revenues	8800	15,179,169	12,926,400	2,204,326	4,579,737	17,383,495	17,506,137
Total Revenues		59,662,570	70,125,456	18,358,697	25,944,668	78,021,267	96,070,124
EXPENDITURES:							
Academic Salaries	1000	27,916,331	28,539,160	2,991,703	4,567,149	30,908,034	33,106,309
Classified Salaries	2000	11,964,759	13,231,558	2,951,297	4,066,681	14,916,056	17,298,239
Employee Benefits	3000	15,104,926	17,963,317	1,961,370	3,139,983	17,066,296	21,103,300
Supplies and Materials	4000	541,322	1,033,319	1,750,082	3,604,465	2,291,404	4,637,784
Other Operating Expenses and Services	5000	6,118,681	6,521,002	7,451,308	7,330,948	13,569,989	13,851,950
Capital Outlay	6000	648,229	708,923	2,202,156	1,715,562	2,850,385	2,424,485
Total Expenditures		62,294,248	67,997,279	19,307,916	24,424,788	81,602,164	92,422,067
Excess /(Deficiency) of Revenues over Expenditures		(2,631,678)	2,128,177	(949,219)	1,519,880	(3,580,897)	3,648,057
Other Financing Sources	8900	3,300,000		1,813,297	1,813,256	5,113,297	1,813,256
Other Outgo	7000		725,200	931,353	3,441,372	931,353	4,166,572
Net Increase/(Decrease) in Fund Balance		668,322	1,402,977	(67,275)	(108,236)	601,047	1,294,741
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	5,679,427	6,347,749	394,954	327,679	6,074,381	6,675,428
Prior Years Adustments	9020					0	
Adjusted Beginning Balance	9030	5,679,427		394,954		6,074,381	
Ending Fund Balance, June 30		6,347,749	7,750,726	327,679	219,443	6,675,428	7,970,169

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

	Object Code	Fund:	21	Fund:	22	Fund	: 29
			BOND INTEREST AND REDEMPTION FUND		INTEREST	OTHER DEBT S	ERVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:				ĺ			
Federal Revenues	8100						
State Revenues	8600	70,906	22,000		allowance and anti-security and a rate with a rate and a said.	anne anne de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la company de la	
Local Revenues	8800	6,822,315	6,400,000	Note that the state of the polytoper of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the			
Total Revenues		6,893,221	6,422,000	0	0	0	0
Other Financing Sources	8900					i	- · · · · · · · · · · · · · · · · · · ·
Interfund Transfers In	8981			Profesional or No. 1889	neu-man diseatedir-ademainain Ademana		
Other Incoming Transfers	8983	270,690	281,450				
Total Other Financing Sources		270,690	281,450	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	1,479,432	1,480,000			the second section of the second section of the second section of the second section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section section s	
Debt Interest and Other Service Charges	7120	5,386,765	5,400,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	6,866,197	6,880,000	0	0	0	C
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(6,595,507)	(6,598,550)	0	0	0	C
Net Increase/Decrease in Fund Balance		297,714	(176,550)	0	0	0	C
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,812,373	8,110,087	announnounne desente de anno desente de anno	0	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	7,812,373		0		0	
Ending Fund Balance, June 30		8,110,087	7,933,537	0	0	0	0

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

	Object	FUND:	: 31	FUND	32	FUND	33
	Code	BOOKSTOR	BOOKSTORE FUND		A FUND	CHILD DEVELOP	MENT FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					İ	
State Revenues	8600					163,864	157,220
Local Revenues	8800					192,018	163,782
Total Income		0	0	0	0	355,882	321,002
Expenditures							
Academic Salaries	1000			İ		159,004	139,634
Classified Salaries	2000					21,168	41,448
Employee Benefits	3000					65,487	103,919
Supplies and Materials	4000					4,706	24,751
Other Operating Expenses and Services	5000					930	11,250
Capital Outlay	6000						
Total Expenditures		0	0	0	0	251,295	321,002
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	104,587	0
Other Financing Sources	8900					782	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	105,369	0
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	İ	0	174,872	280,241
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		174,872	
Ending Fund Balance, June 30		0	0	0	0	280,241	280,241

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 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

	Object	FUND:	34	FUND	35	FUND	39
	Code	FARM OPERAT	ION FUND	REVENUE BOND P	ROJECT FUND	OTHER SPECIAL R	EVENUE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600				(====================================		
Local Revenues	8800					2,274,831	1,150,000
Total Income		O		0 0	0	2,274,831	1,150,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1 221			dend of	\$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.50 to \$1.	
Employee Benefits	3000				er til sårde gelder til i		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0		0 0	0	0	(
Excess /(Deficiency) of Revenues over Expenditures		0	(0	0	2,274,831	1,150,000
Other Financing Sources	8900						
Other Outgo	7000					2,300,000	15,322,192
Net Increase/(Decrease) in Fund Balance		0	-	0 0	0	(25,169)	(14,172,192
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		(0	29,546,771	29,521,602
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		29,546,771	
Ending Fund Balance, June 30		0	(0	0	29,521,602	15,349,410

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

	Object	FUND:	41	FUND	42	FUND 43		
		CAPITAL QUTLAY P	ROJECTS FUND	REVENUE BOND CON	STRUCTION FUND	GENERAL OBLIGAT	TION BOND FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:							<u>. </u>	
Federal Revenues	8100			İ		j		
State Revenues	8600							
Local Revenues	8800	2,108,363	1,525,000	99,711	75,000			
Total Income		2,108,363	1,525,000	99,711	75,000	0		
Expenditures								
Academic Salaries	1000			İ		į		
Classified Salaries	2000			angenggan				
Employee Benefits	3000			emanya quyuna sharana kata dan masandan Abar eta . etha a				
Supplies and Materials	4000	2,401	10,000			Internaciale sustination, such adult récordinée d'élétre d'élétre d'élétre de l'élétre de l'élétre de l'élétre		
Other Operating Expenses and Services	5000	1,777,962	2,687,587		unterstaten mendelen med visit delle delle 1984 i Antieri ette ett ette ette ette ette ette			
Capital Outlay	6000	303,737	15,415,192	1,937,063	6,725,432			
Total Expenditures		2,084,100	18,112,779	1,937,063	6,725,432	0		
Excess /(Deficiency) of Revenues over Expenditures		24,263	(16,587,779)	(1,837,352)	(6,650,432)	0	= (
Other Financing Sources	8900		15,322,192					
Other Outgo	7000		350,000			ĺ		
Net Increase/(Decrease) in Fund Balance		24,263	(1,615,587)	(1,837,352)	(6,650,432)	0		
Begining Fund Balance:					**			
Net Beginning Balance, July 1	9010	5,774,583	5,798,846	8,564,885	6,727,533	į	(
Prior Years Adustments	9020	PASSA		entremonente sur la consecución de la destada de la destada de la destada de la destada de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida de la deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida deligida de				
Adjusted Beginning Balance	9030	5,774,583		8,564,885		0		
Ending Fund Balance, June 30		5,798,846	4,183,259	6,727,533	77,101	0		

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

Enterprise Funds

"	Object	FUND: 5	1	FUND	52	FUNC	53
	Code	BOOKSTORE FUND		CAFETERI	A FUND	FARM OPE	RATIONS
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	2,838,528	1,999,640				
Other Financing Sources	8900						
Total Income		2,838,528	1,999,640	0	0	0	
Cost of Sales	5890	1,883,892	1,164,150				
Gross Profit or Loss		954,636	835,490	0	0	0	
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	441,276	445,581				
Employee Benefits	3000	195,336	202,327				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	151,458	187,582				
Capital Outlay	6000		=			Ï	
Total Expenditures		788,070	835,490	0	0	0	
Net Profit or Loss		166,566	0	0	0	0	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		166,566	0	0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	1,728,742	1,895,308	o	o		
Prior Years Adustments	9020	7.					
Adjusted Beginning Balance	9030	1,728,742		0		0	
Ending Fund Balance, June 30		1,895,308	1,895,308	0	0	0	

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

Enterprise Funds

	Object	FUND: 5	9	•	
	Code	OTHER ENTERPR	RISE FUND		
Description	i t	Actual Budget			
REVENUES:					
Local Revenues	8800	394,827	332,986		
Other Financing Sources	8900				
Total Income		394,827	332,986		
Cost of Sales	5890				
Gross Profit or Loss		394,827	332,986		
Expenditures					
Academic Salaries	1000	ĺ			
Classified Salaries	2000	195,544	198,201		
Employee Benefits	3000	75,740	81,000		
Supplies and Materials	4000	1,121	2,000		
Other Operating Expenses and Services	5000	22,972	51,785		
Capital Outlay	6000				
Total Expenditures		295,377	332,986		
Net Profit or Loss		99,450	0		
Other Outgo	7000		· · · ·		
Net Increase/(Decrease) in Fund Balance		99,450	0		
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	346,478	445,928		
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	346,478			
Ending Fund Balance, June 30		445,928	445,928		

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

Internal Service Funds

	Object	FUND: 6	1	FUND	69	
	Code	SELF-INSURANCE FUND		OTHER INTERNAL S	ERVICES FUND	
Description		Actual	Budget	Actual	Budget	
REVENUES:						
Local Revenues	8800	120,027	3,000	521	250	enderen in der vertreiten der der der der der der der der der der
Other Financing Sources	8900	24,000	24,000			
Total Income		144,027	27,000	521	250	
Expenditures						
Academic Salaries	1000	İ	·			Ì
Classified Salaries	2000	no man. The man pump variable designation are used. And the Addition				
Employee Benefits	3000		efek, efé feretek elfrate je fe eus, sans suk e			
Supplies and Materials	4000	2,185	1,500	who cosh did nith country in the spin common the statement with the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of the cost of th		
Other Operating Expenses and Services	5000	71,141	107,000		and the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of the same of th	anak danakki dan, manakanlahank 🚃 manamanlasa san 📞 dir dibunda abih abih dibi asilmilarah habat rabalika dalambada na
Capital Outlay	6000	3,993	8,000		Administrative Administrative Aug. Value	
Total Expenditures		77,319	116,500	0	0	
Net Profit or Loss		66,708	(89,500)	521	250	
Other Outgo	7000					
Net Increase/(Decrease) in Fund Balance		66,708	(89,500)	521	250	
Begining Fund Balance:						
Net Beginning Balance, July 1	9010	670,863	737,571	41,750	42,271	
Prior Years Adustments	9020		gaga min'nya sa-ta-inya atin'nya atin'nya atan'nya atan'nya atan'nya atan'nya atan'nya atan'nya atan'nya atan'			
Adjusted Beginning Balance	9030	670,863		41,750		
Ending Fund Balance, June 30		737,571	648,071	42,271	42,521	

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

	Object	FUND:	71	FUND	72	FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FUN		BODY CENTER FE	
Description	İ	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	ii		İ		İ	
State Revenues	8600	and decrease and decreased a commission of the state of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the district of the di	Address that white mental comments on the	er side at underdenhalderenet – een uitterfillelen – dinnet of field fillen			
Local Revenues	8800			- Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Committee of Com		111,073	110,000
Total Income		0	0	0	0	111,073	110,000
Expenditures							
Academic Salaries	1000	i i]	
Classified Salaries	2000	use announce that the sale armount additional many followed by the sale with a sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the sale of the	alah ke-di kar-alah anda seri sar-ada da raha, sa salambaran di-alam saraman	pile valation seem distribute till a der variable AP a 499 (1995) 1996 (1997) 1997		ands, devaded of the delication of anything the second	
Employee Benefits	3000	ended rive did to		Annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual annual an		merungan melakaran melakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti delakar dalam diberti del	
Supplies and Materials	4000	31,520	25,000	a companyer against the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second of the second		The second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second second secon	
Other Operating Expenses and Services	5000	189,048	203,500				
Capital Outlay	6000		Audit Vis. As delices V			- Species Stayer - Military Sympogenesis (NA) Australia - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military - Military	
Total Expenditures		220,568	228,500	0	0	0	(
Excess /(Deficiency) of Revenues over Expenditures		(220,568)	(228,500)	0	0	111,073	110,000
Other Financing Sources	8900	223,651	198,500				
Other Outgo	7000					111,073	110,000
Net Increase/(Decrease) in Fund Balance		3,083	(30,000)	0	0	0	(
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	370,444	373,527		0	0	0
Prior Years Adustments	9020	- T					
Adjusted Beginning Balance	9030	370,444		0		0	
Ending Fund Balance, June 30		373,527	343,527	0	0	0	0

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

	Object	FUND: 7	FUND	75	FUND 76		
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP &		INVESTMENT I	RUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:	1 1						
Federal Revenues	8100	22,554,804	22,549,000				
State Revenues	8600	2,731,299	2,376,000				
Local Revenues	8800						
Total Income		25,286,103	24,925,000	0	0	0	{
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					110,674	111,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	110,674	111,000
Excess /(Deficiency) of Revenues over Expenditures		25,286,103	24,925,000	0	0	(110,674)	(111,000
Other Financing Sources	8900	-				938,342	860,000
Other Outgo	7000	25,244,133	24,925,000			1,000,000	
Net Increase/(Decrease) in Fund Balance		41,970	0	0	0	(172,332)	749,000
Begining Fund Balance:						i	
Net Beginning Balance, July 1	9010	(7,282)	34,688	21,238	21,238		17,777,112
Prior Years Adustments	9020					17,949,444	
Adjusted Beginning Balance	9030	(7,282)		21,238		17,949,444	
Ending Fund Balance, June 30		34,688	34,688	21,238	21,238	17,777,112	18,526,112

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

	Object	FUND:	77	FUND 79			
,,	Code	DEFERRED COMPENSA	TION TRUST FUND	OTHER TRUST F	UNDS		
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Federal Revenues	8100		İ	İ			
State Revenues	8600						
Local Revenues	8800		okumuniyar anar di sahamat ada. 😿 sahamat Mayatin Yakina dili Yakin 1974 dinib Yakin 1989 (1990) 1997 (1990) 1999	gan mari ana assamatar mantan anteriorate emberdeten arterdistrietetetetetetetetetetetetetetetetetete			
Total Income		0	0	0	O		
Expenditures							
Academic Salaries	1000	İ	İ	j			
Classified Salaries	2000		London a Montandida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da salida da sal	and the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of the state of t			
Employee Benefits	3000		The Roy of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the State of the Sta				
Supplies and Materials	4000		y reger on manager - mende is seember schools - Arro, deciditater schioure district 64° (fabr 1 Arro, 1993) (Physical 40°				
Other Operating Expenses and Services	5000	a secundad para annocense de de describir de servicio de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la constante de la co	mer open upper pelanens, quem mente de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant de la constant	40,497	46,000		
Capital Outlay	6000		A the first of the second	Alph to be Marghan America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and America and			
Total Expenditures		0	0	40,497	46,000		
Excess /(Deficiency) of Revenues over Expenditures		0	0	(40,497)	(46,000)		
Other Financing Sources	8900			43,106	46,000		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	2,609	0		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0	80,001	103,220		
Prior Years Adustments	9020			20,610	VALUE & STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF THE STATE OF T		
Adjusted Beginning Balance	9030	0		100,611			
Ending Fund Balance, June 30	 	0	0	103,220	103,220		

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 990

Name: VICTOR VALLEY

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	24,000
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	2,300,000
11	UNRESTRICTED SUBFUND	76	INVESTMENT TRUST FUND	1,000,000

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

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

For Actual Year 2017-2018

Budget Year 2018-2019

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrest	ricted		Restricte	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	van value dilimente sono diadrellire vannet verdindendenditte filmte retribitire ett diametettiiniste tete					
Adjustments	9020					***************************************	
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,525,111			492,550	
-						Instructional	
	i i	Instructional &	& Institutional			Materials	
din di didentino	i i	Unresi	tricted			Propostition 20	Total
		Instructional	Support	Support			
	i i	Activities	Activities	Activities	Total	Instructional	
	i i	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0	NEW YORKS BUYER	
Classified Salaries	2000				0		(
Employee Benefits	3000				0		(
Supplies & Materials	4000						
Software	4100				0		(
Books, Magazines, & Periodicals	4200				0	minutures. Note of Market and a Charles An Community or organization	(
Instructional Supplies & Materials	4300				0	350,741	350,74
Noninstructional Supplies & Mtrls	4400				0		•
Total Supplies and Materials		0	0	0	0	350,741	350,74
Other Operating Expenses and Services	5000		1,525,111		1,525,111	69,543	1,594,654
Capital Outlay	6000	î	İ	i			
Library Books	6300				0	72,266	72,266
Equipment	6400						
Equipment - Additional	6410		i	i	0		(
Equipment - Replacement	6420				0		
Total Capital Outlay		0	0	0	0	72,266	72,266
Other Outgo	7000				0	MI SHILL SHEET	
Total Expenditures		0	1,525,111	0	1,525,111	492,550	2,017,66
Ending Balance					0	0	(

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

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

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 990

Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrest	tricted		Restricte	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		1,388,160			510,937	
						Instructional	
		Instructional &	k Institutional			Materials	
		Unrest	ricted			Propostition 20	Total
	1 1	Instructional	Support	Support		· · · · · · · · · · · · · · · · · · ·	
	1	Activities	Activities	Activities	Total	Instructional	
	1	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures		(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	4	(10 0000 1000)			
Academic Salaries	1000			= -		at the state of the state of	C
Classified Salaries	2000		_ = = =	_	0	0.00	0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		C
Books, Magazines, & Periodicals	4200				0		C
Instructional Supplies & Materials	4300				0	440,937	440,937
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	440,937	440,937
Other Operating Expenses and Services	5000			1,388,160	1,388,160	70,000	1,458,160
Capital Outlay	6000			_ = = = = = = = = = = = = = = = = = = =			
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410		-	= ×	0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay	1000	0	0	0	0		0
Other Oulgo	7000				0		0
Total Expenditures		0	0	1,388,160	1,388,160	510,937	1,899,097
Ending Balance	 				0	0	

Annual Financial and Budget Report

For Actual Year 2017-2018

District ID: 990

Name: VICTOR VALLEY

EPA Revenue 7,736,989

		Salaries and	Operating	Capital	
	Activity	Benefits	Expenses	Outlay	
Activity Classification	Code	(ОЫ 1000-3000)	(ОЫ 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	7,736,989	0	0	7,736,989
TOTAL.		7,736,989	0	0	7,736,989

Annual Financial and Budget Report

For Actual Year 2017-2018

Budget Year: 2018-2019

District ID: 990

Name: VICTOR VALLEY

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	2,853,430	1,439,777	4,293,207	N/A	N/A
2016-17	3,441,411	1,775,778	5,217,189	923,982	21.52%
2017-18	5,134,328	2,090,564	7,224,892	2,007,703	38.48%
2018-19	5,970,197	2,468,956	8,439,153	1,214,261	16.81%
2019-20	7,052,594	2,982,499	10,035,093	1,595,940	18.91%
2020-21	8,399,639	3,683,386	12,083,025	2,047,932	20.41%

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

Yes

Explain Yes or No

The District has setup a Public Agency Retirement Services Trust to help offset the STRS & PERS costs.