


California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2011-2012)
(Budget Report for Fiscal Year 2012-2013)

District: VICTOR VALLEY

District Code: 990

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



District Chief Business Officer

Date

11-28-12

Date



District Superintendent

Contact: GH Javaheripour

(760) 245-4271 2464

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2012. Please submit the report to :

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

COPY

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 980

Name: VICTOR VALLEY

	Object Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX)	
		Instructional Salary Cost AC 0100-5900 & AC 6110	ECS 84362 A	Total CEE AC 0100 - 6799	Excluded Activities AC 6800 - 7390	Total	
Academic Salaries							
Instructional Salaries							
Contract or Regular	1100	10,330,985		10,352,051		10,352,051	
Other	1300	8,753,690		8,775,903		8,775,903	
Total Instructional Salaries		19,084,675		19,127,954	0	19,127,954	
Non-Instructional Salaries							
Contract or Regular	1200		3,188,623			3,188,623	
Other	1400		440,074			440,074	
Total Non-Instructional Salaries		0	3,628,697		0	3,628,697	
Total Academic Salaries		19,084,675	22,756,651		0	22,756,651	
Classified Salaries							
Non-Instructional Salaries							
Regular Status	2100		8,067,178		98,018	8,165,196	
Other	2300		488,068		12,089	500,157	
Total Non-Instructional Salaries		0	8,555,246		110,107	8,665,353	
Instructional Aides							
Regular Status	2200	1,383,326		1,543,787		1,543,787	
Other	2400	264,544		269,109		269,109	
Total Instructional Aides		1,647,870		1,812,896	0	1,812,896	
Total Classified Salaries		1,647,870		10,368,142	110,107	10,478,249	
Employee Benefits							
Supplies and Materials	3000	4,953,336		9,301,479	38,652	9,340,131	
Other Operating Expenses	4000		731,489		6,749	738,238	
Equipment Replacement	5000		5,665,943		61,098	5,727,041	
	6420		1,138			1,138	
Total Expenditures Prior to Exclusions		25,685,881	48,824,842		216,606	49,041,448	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Analysis of compliance with the 50 Percent Law (ECS 84362)
 The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 990

Name: VICTOR VALLEY

Exclusions	TOP Code	Activity (ECSA)		Activity (ECSB)		Activity (ECSX) Excluded Activities	Total
		Instructional Salary Cost		Total CEE			
		AC 0100-5900 & AC 6110	ECS 84362 A	AC 0100 - 6799	ECS 84362 B		
Activities to Exclude							
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900						
Student Health Services Above Amount Collected	6441		356,484		356,484		356,484
Student Transportation	6491						0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				65,770		65,770
Objects to Exclude	Object Code						
Rents and Leases	5060						
Lottery Expenditures					482,729	59,260	521,989
Academic Salaries	1000						
Classified Salaries	2000						0
Employee Benefits	3000						0
Supplies and Materials	4000						0
Software	4100						0
Books, Magazines, & Periodicals	4200						0
Instructional Supplies & Materials	4300						0
Noninstructional Supplies & Materials	4400						0
Total Supplies and Materials							0
Other Operating Expenses and Services	5000					0	0
					405,209		405,209

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 990 Name: VICTOR VALLEY

Object Code	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
Capital Outlay	6000			0
Library Books	6300			0
Equipment	6400			0
Equipment - Additional	6410			0
Equipment - Replacement	6420			0
Total Equipment			0	0
Total Capital Outlay	7000			0
Other Outgo		1,614,842	59,260	1,674,102
Total Exclusions		47,210,000	157,346	47,367,346
Total for ECS 84362, 50% Law		100.00%		
Percent of CEE (Instructional Salary Cost / Total CEE)		23,605,000		
50% of Current Expense of Education				
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year				
Amount Required to be Expended for Salaries of Classroom Instructors		47,210,000	157,346	47,367,346
Reconciliation to Unrestricted General Fund Expenditures				
Total Expenditures Prior to Exclusions		48,824,842	216,606	49,041,448
Capital Expenditures	6000	866,377		866,377
Equipment Replacement (Back out)	6420	(801,095)	0	(801,095)
Total Unrestricted General Fund Expenditures		48,890,124	216,606	49,106,730

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

**Governmental Funds Group
10 General Fund — Combined**

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	3,846,541	1,719,397	5,565,938
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,000		50,000
Investments (at cost)	9120			0
Accounts Receivable	9130	15,880,063		15,880,063
Due from Other Funds	9140	1,216,834		1,216,834
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	493,712		493,712
TOTAL ASSETS		21,487,150	1,719,397	23,206,547
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,250,707		4,250,707
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	744,836		744,836
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	955,840		955,840
TOTAL LIABILITIES		5,951,383	0	5,951,383

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

Governmental Funds Group

**10 General Fund — Combined
(Total Unrestricted and Restricted)**

For Year Ended June 30, 2012 District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	10		
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		0	0	0
Designated Fund Balance				
Commitments by Contract or Other Legal Obligation	9750			0
Self Insurance Programs	9751	3,100,500		3,100,500
Payments Resulting from Court Orders	9752			0
Specific Future Purposes	9753	50,000		50,000
Total Designated Fund Balance	9754	3,150,500	0	3,150,500
Uncommitted(Unrestricted) Fund Balance	9790	12,385,267	1,719,397	14,104,664
TOTAL FUND EQUITY		15,535,767	1,719,397	17,255,164
TOTAL LIABILITIES AND FUND EQUITY		21,487,150	1,719,397	23,206,547

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,057,064		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		7,057,064	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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

District ID: 990 Name: VICTOR VALLEY

For Year Ended June 30, 2012

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amonis Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		0	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		7,057,064	0	0
Uncommitted(Unrestricted) Fund Balance	9790	7,057,064	0	0
TOTAL FUND EQUITY		7,057,064	0	0
TOTAL LIABILITIES AND FUND EQUITY		7,057,064	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			12,723			1,825,141
In County Treasury	9112			80,505			198,495
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			11,938			23,102,837
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	105,166	0	0	25,126,473
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			45,645			
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			45,645			
TOTAL LIABILITIES		0	0	45,645	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						25,126,473
Total Designated Fund Balance		0	0	59,521	0	0	25,126,473
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	59,521	0	0	25,126,473
TOTAL LIABILITIES AND FUND EQUITY		0	0	105,166	0	0	25,126,473

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
40 Capital Projects Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990 Name: VICTOR VALLEY

	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,429,637	31,452,211
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	248,659	41,580
Due from Other Funds	9140	625,599	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		4,303,895	31,493,791
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520	208,672	446,312
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	904,613	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		1,113,285	446,312

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	41 Capital Outlay Projects Fund	42 Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	3,190,610	31,047,479
TOTAL FUND EQUITY		3,190,610	31,047,479
TOTAL LIABILITIES AND FUND EQUITY		4,303,895	31,493,791

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds:

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111		422,699		
In County Treasury	9112				
Cash With Fiscal Agents	9113	260,781			
Revolving Cash Accounts	9114		59,807		
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,115,550			
Prepaid Items	9220				
Fixed Assets					
Sites	9300				
Site Improvements	9310				
Accumulated Depreciation Site Improvements	9320				
Buildings	9321				
Accumulated Depreciation Buildings	9330				
Library Books	9331				
Equipment	9340				
Accumulated Depreciation Equipment	9350				
Work in Progress	9351				
Total Fixed Assets	9360	0	0	0	0
TOTAL ASSETS		1,376,331	482,506	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

51 Bookstore Fund 50 Enterprise Funds: 53 Farm Operations Fund
 52 Cafeteria Fund 59 Other Enterprise Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2012

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510	343,137	139,073		
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540		60,498		
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		343,137	199,571	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670	0	0	0	0
Total Long-Term Liabilities		343,137	199,571	0	0
TOTAL LIABILITIES	968	343,137	199,571	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds:

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

For Year Ended June 30, 2012

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance					
Commitments by Contract or Other Legal Obligation	9750				
Self Insurance Programs	9751				
Payments Resulting from Court Orders	9752				
Specific Future Purposes	9753				
Total Designated Fund Balance	9754	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	1,033,194	282,935		
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		1,033,194	282,935	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,376,331	482,506	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	12,837	40,646
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114	20,000	
Investments (at cost)	9120		
Accounts Receivable	9130	18	50
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		32,855	40,696

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	61		69 Other Internal Service Fund
		Self-Insurance Fund	Other Internal Service Fund	
LIABILITIES				
Current Liabilities and Deferred Revenue				
Accounts Payable	9500			
Accrued Salaries and Wages Payable	9510			
Compensated Absences Payable Current	9520			
Due to Other Funds	9530			
Temporary Loans	9540			
Current Portion of Long-Term Debt	9550			
Deferred Revenues	9560			
Total Current Liabilities and Deferred Revenue	9570			
Long-Term Liabilities		0		0
Bonds Payable	9600			
Revenue Bonds Payable	9610			
Certificates of Participation	9620			
Lease Purchase of Capital Lease	9630			
Compensated Absences Long Term	9640			
Post-Employment Benefits Long Term	9650			
Other Long-Term Liabilities	9660			
Total Long-Term Liabilities	9670			
TOTAL LIABILITIES	968	0	0	0

CALIFORNIA COMMUNITY COLLEGES **Proprietary Funds Group**
Annual Financial and Budget Report **60 Internal Service Funds:**
61 Self-Insurance Fund
69 Other Internal Service Fund

COMBINED BALANCE SHEET
 For Year Ended June 30, 2012 District ID: 990 Name: VICTOR VALLEY **69**
Other Internal Service Fund

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		0
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		0
Total Designated Fund Balance		32,855	40,696
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		32,855	40,696
TOTAL LIABILITIES AND FUND EQUITY		32,855	40,696

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	228,148							
In County Treasury	9112								
Cash With Fiscal Agents	9113			66,640	324,082				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130			947	104,371				
Due from Other Funds	9140	717							
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets									
Sites	9300								
Site Improvements	9310								
Accumulated Depreciation Site Improvements	9320								
Buildings	9321								
Accumulated Depreciation Buildings	9330								
Library Books	9331								
Equipment	9340								
Accumulated Depreciation Equipment	9350								
Work in Progress	9351								
Total Fixed Assets	9360	0	0	0	0	0	0	0	0
TOTAL ASSETS		228,865	0	67,587	428,453	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990

Name: VICTOR VALLEY

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,127			400,948				
Accrued Salaries and Wages Payable	9520			59,806					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	42,170							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	45,297	0	59,806	400,948	0	0	0	0
Total Current Liabilities and Deferred Revenue									
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670	0	0	0	0	0	0	0	0
Total Long-Term Liabilities		45,297	0	59,806	400,948	0	0	0	0
TOTAL LIABILITIES	968								

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 990 Name: VICTOR VALLEY

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				27,505				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	27,505	0	0	0	0
Designated Fund Balance									
Commitments by Contract or Other Legal Obligation	9750								
Self Insurance Programs	9751								
Payments Resulting from Court Orders	9752								
Specific Future Purposes	9753								
Total Designated Fund Balance	9754	0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	183,568		7,781					
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		183,568	0	7,781	27,505	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		228,965	0	67,587	428,453	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2011-2012 District ID: 990 Name: VICTOR VALLEY

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
Federal Revenues	8100				0		
Forest Revenues	8110						
Higher Education Act	8120		503,006		503,006		
Workforce Investment Act	8130						
Temporary Assistance for Needy Families (TANF)	8140		115,543		115,543		
Student Financial Aid	8150		6,891		6,891		
Veterans Education	8160						
Vocational and Technical Education Act (VATEA)	8170		2,284,196		2,284,196		
Other Federal Revenues	8190						
Total Federal Revenues	8100	0	2,909,636		2,909,636		
State Revenues	8600						
General Apportionments	8610						
Apprenticeship Apportionment	8611						
State General Apportionment	8612	34,736,137			34,736,137		
Other General Apportionment	8613	(169,983)			(169,983)		
General Categorical Programs	8620						
Child Development	8621		7,650		7,650		
Extended Opportunity Programs and Services(EOPS)	8622		824,739		824,739		
Disabled Students Programs and Services(DSPS)	8623		431,468		431,468		
Temporary Assistance for Needy Families (TANF)	8624						
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		378,427		378,427		
Telecommunications and Technology Infrastructure Program (TTIP)	8626						
Other General Categorical Programs	8627		984,318		984,318		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2011-2012

District ID: 990

Name: VICTOR VALLEY

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted Actual	Restricted Actual	General Fund Actual	General Fund Actual		
Reimbursable Categorical Programs	8650						
Instructional Improvement Grant	8651						
Other Reimbursable Categorical Programs	8652					0	0
State Tax Subventions	8670					0	0
Homeowners' Property Tax Relief	8671	148,101				148,101	
Timber Yield Tax	8672					0	
Other State Tax Subventions	8673					0	0
State Non-Tax Revenues	8680						
State Lottery Proceeds	8681	1,261,045				1,261,045	
State Mandated Costs	8685	86,759				86,759	
Other State Non-Tax Revenues	8686					0	
Other State Revenues	8690					0	
Total State Revenues	8600	36,062,059	2,626,602			38,688,661	

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA
For Actual Year: 2011-2012

District ID: 990 Name: VICTOR VALLEY

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues				
Property Taxes	8800			
Tax Allocation, Secured Roll	8810			
Tax Allocation, Supplemental Roll	8811	10,367,314		10,367,314
Tax Allocation, Unsecured Roll	8812	66,714		66,714
Prior Years Taxes	8813	545,303		545,303
Education Revenues Augmentation Fund (ERAF)	8816	113,617		113,617
Redevelopment Agency Funds - Pass Through	8817	(4,117,930)		(4,117,930)
Redevelopment Agency Funds - Residual	8818	902,645		902,645
Contributions, Gifts, Grants, and Endowments	8819			
Contract Services	8820			0
Contract Instructional Services	8830			0
Other Contract Services	8831			0
Sales and Commissions	8832			0
Rentals and Leases	8840			0
Interest and Investment Income	8850	220,700		220,700
Student Fees and Charges	8860	81,035		81,035
Community Services Classes	8870			
Dormitory	8872		168,459	168,459
Enrollment	8873			0
Field Trips and Use of Nondistrict Facilities	8874	1,771,239		1,771,239
Health Services	8875			0
Instructional Materials Fees and Sales of Materials	8876			0
Insurance	8877			0
Student Records	8878			0
Nonresident Tuition	8879	52,493		52,493
Parking Services and Public Transportation	8880	374,068		374,068
Other Student Fees and Charges	8881		409,700	409,700
Other Local Revenues	8885			0
Total Local Revenues	8890	984,979	701,501	1,666,480
Total Revenues	8800	11,342,177	1,279,660	12,621,837
		47,404,236	6,815,898	54,220,134

Details of General Fund Revenue

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

SUPPLEMENTAL DATA

Name: VICTOR VALLEY

District ID: 990

For Actual Year: 2011-2012

Description	Object Code	Fund S11		Fund S12		Fund S10 Total	
		Unrestricted	Restricted	Restricted	General Fund	Actual	Actual
Other Financing Sources	8900						0
Proceeds of General Fixed Assets	8910						0
Proceeds of Long-Term Debt	8940						22,642
Incoming Transfers -- (8981/8982/8983)	898#	22,642					22,642
Total Other Financing Sources	8900	22,642			0		22,642
Total Revenues and Other Financing Sources		47,426,878		6,815,898			54,242,776

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2011-2012 Budget Year: 2012-2013

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	254,569	35,365	17,574	24,448		331,956
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	659,711		57,497	112,632		829,840
Business and Management	0500	785,846	68,011	5,196			859,053
Computer and Information Science	0600						0
Education	0700	513,427		790	33,894		548,111
Engineering and Related Industrial Technology	0800	901,593	370,788	247,839	4,634		1,524,854
Fine and Applied Arts	0900	1,781,280	74,429	277,700	135,430		2,268,839
Foreign language	1000	1,184,168	13,200	47,492	1,513		1,246,373
Health	1100	305,906		552			306,458
Consumer Education And Home Economics	1200	1,956,017	21,863	175,504	57,560		2,210,944
Law	1300	447,264	8,200	89,393	11,131		555,988
Humanities(Letters)	1400						0
Library Science	1500	1,664,703	36,988	5,000			1,706,691
Mathematics	1600				1,346		0
Military Studies	1700	1,661,075		4,418			1,666,839
Physical Sciences	1800						0
Psychology	1900	547,588	1,654	12,748	609		562,599
Public Affairs and Services	2000	312,389		250			312,639
Social Sciences	2100	388,581	12,479	132,614	87,593		621,267
Commercial Services	2200	1,046,749		189			1,046,938
Interdisciplinary Studies	3000						0
Instruc Staff-Retirees' Bnfts & Retire Incents	4900	10,957,250	104,311	27,750			11,089,311
5900		356,484					0
Sub-Total Instructional Activities		25,724,600	747,288	1,102,506	470,790		356,484
Total Expenditures for GF Activities*		26,194,743	20,680,743	8,647,613	1,449,934	425,334	28,045,184
*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.							

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Name: VICTOR VALLEY

District ID: 990

Budget Year: 2012-2013

For Actual Year: 2011-2012

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						1,143,334
Academic Administration	6010	221,349	823,687	97,796	502		353,089
Course and Curriculum Development	6020	94,684	253,943	4,462			2,072,880
Academic / Faculty Senate	6030		2,001,540	68,117	3,223		0
Other Instructional Administration & Governance	6090						3,569,303
Total Instructional Admin. & Governance		316,033	3,079,170	170,375	3,725	0	
Instructional Support Services	6100						0
Learning Center	6110						885,148
Library	6120		766,731	55,243	63,174		140,289
Media	6130	31,780	92,518	10,292	5,699		0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		31,780	859,249	65,535	68,873	0	1,025,437
Admissions and Records	6200		618,216	29,261	4,283		651,760
Student Counseling and Guidance	6300						1,091,921
Counseling and Guidance	6310		1,080,501	11,420			148,122
Matriculation and Student Assessment	6320		105,567	42,555			120
Transfer Programs	6330			120			165,723
Career Guidance	6340		155,454	10,269			389,189
Other Student Counseling and Guidance	6390		289,889	99,300			1,795,075
Total Student Counseling and Guidance		0	1,631,411	163,664	0	0	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 990 Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						0
Cal Work Opportunity and Responsibility to Kids *	6410						637,546
Disabled Student Programs and Services (DSPS)	6420		618,136	15,289	4,121		637,546
Extended Opportunity Programs and Services (EOPS)	6430		934,448	146,891	991	425,334	1,507,664
Health Services	6440						0
Student Personnel Administration	6450	31,492	568,390	959,620			1,560,502
Financial Aid Administration	6460		1,169,633	190,667	53,556		1,413,856
Job Placement Services	6470		51,116	63,900	1,168		116,184
Veterans Services	6480			2,039			2,039
Miscellaneous Student Services	6490						0
Total Other Student Services		31,492	3,342,723	1,378,406	59,836	425,334	5,237,791
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,019,996	114,013			1,134,009
Custodial Services	6530		1,024,046	95,706			1,119,752
Grounds Maintenance and Repairs	6550		570,043	25,021			595,064
Utilities	6570			1,314,550			1,314,550
Other Operations and Maintenance of Plant	6590		1,774	81,674			83,448
Total Operation and Maintenance of Plant		0	2,615,859	1,630,964	0	0	4,246,823
Planning, Policymaking and Coordinations	6600		1,735,672	909,986	7,930		2,653,588

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

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

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700		336,728	2,500			339,228
Community Relations	6710		1,226,781	1,020,222			2,247,003
Fiscal Operations	6720		767,699	307,254	3,029		1,077,972
Human Resources Management	6730		324,650				324,650
Noninstruct Staff Retirees' Benefits & Retirement *	6740			33,335			33,335
Staff Development	6750			7,348			7,348
Staff Diversity	6760			623,447	630,352		2,440,478
Logistical Services	6770		1,196,679		201,116		3,283,746
Management Information Systems	6780		1,993,617	1,089,013			0
Other General Institutional Support Services	6790			3,083,119	834,497	0	9,753,760
Total General Institutional Support Services	6700	0	5,836,144				
Community Services & Economic Development	6800						0
Community Recreation	6810						210,375
Community Service Classes	6820	90,838	73,587	45,950			150,011
Community Use of Facilities	6830		141,424	8,587			0
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	90,838	215,011	54,537	0	0	360,386

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

For Actual Year: 2011-2012 Budget Year: 2012-2013

District ID: 990 Name: VICTOR VALLEY

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	0	0	0	0	0
Auxiliary Operations	7000						
Contract Education	7010						
Other Auxiliary Operations	7090			59,260			59,260
Total Auxiliary Operations	7000	0	0	59,260	0	0	59,260

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						0
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						0
Transfers	7310						0
Student Aid	7320						0
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activities		470,143	19,933,455	7,545,107	979,144	425,334	29,353,183
Total Expenditures General Fund: activities *		26,194,743	20,680,743	8,647,613	1,449,934	425,334	57,398,367

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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

990 VICTOR VALLEY

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

General Fund

Budget Year: 2012-2013

For Actual Year: 2011-2012

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			2,909,636	2,874,192	2,909,636	2,874,192
State Revenues	8600	36,062,059	33,552,457	2,626,602	2,960,526	38,688,661	36,512,983
Local Revenues	8800	11,342,177	12,443,527	1,279,660	1,546,461	12,621,837	13,989,988
Total Revenues		47,404,236	45,995,984	6,815,898	7,381,179	54,220,134	53,377,163
EXPENDITURES:							
Academic Salaries	1000	22,756,652	22,383,596	1,155,763	1,312,224	23,912,415	23,695,820
Classified Salaries	2000	10,478,248	11,786,792	2,217,071	1,874,991	12,695,319	13,661,783
Employee Benefits	3000	9,340,130	13,625,898	927,622	730,104	10,267,752	14,355,992
Supplies and Materials	4000	701,161	740,356	757,356	841,781	1,458,517	1,582,137
Other Operating Expenses and Services	5000	5,722,262	7,570,959	1,466,834	1,752,506	7,189,096	9,323,465
Capital Outlay	6000	866,377	695,145	583,557	285,130	1,449,934	980,275
Total Expenditures		49,864,830	56,802,736	7,108,203	6,796,736	56,973,033	63,599,472
Excess (Deficiency) of Revenues over Expenditures		(2,460,594)	(10,806,752)	(292,305)	584,443	(2,752,899)	(10,222,309)
Other Financing Sources	8900	22,642				22,642	0
Other Outgo	7000		331,200	425,334	474,001	425,334	805,201
Net Increase/(Decrease) in Fund Balance		(2,437,952)	(11,137,952)	(717,639)	110,442	(3,155,591)	(11,027,510)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,808,728	15,578,824	2,393,978	1,676,339	17,202,706	17,255,163
Prior Years Adjustments	9020	3,208,048				3,208,048	
Adjusted Beginning Balance	9030	18,016,776		2,393,978		20,410,754	
Ending Fund Balance, June 30		15,578,824	4,440,872	1,676,339	1,786,781	17,255,163	6,227,653

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

990 VICTOR VALLEY

Governmental Funds Group

20 Debt service Funds

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND	REVENUE BOND INTEREST AND REDEMPTION FUND	OTHER DEBT SERVICE FUND	Actual	Budget	Actual
REVENUES:							
Federal Revenues							
State Revenues	8100						
Local Revenues	8600	96,186					
Total Revenues	8800	6,127,343	6,033,119				
Other Financing Sources							
Interfund Transfers In	8900	6,223,529	6,033,119	0	0	0	0
Other Incoming Transfers	8981						
Total Other Financing Sources	8983	140,070	280,140				
Other Outgo							
Debt Retirement (Long Term Debt)	7000	140,070	280,140	0	0	0	0
Debt Reduction	7100						
Debt Interest and Other Service Charges	7110	690,000	862,255				
Transfers Outgoing	7120	5,543,250	5,580,946				
Reserve for Contingencies	7300 & 7400						
Total Other Outgo	7900					23,300,343	
Net Other Financing Sources / (Other Outgo)	7000	6,233,250	6,443,201	0	0	23,300,343	0
Net Increase/Decrease in Fund Balance	8900 & 7000	(6,093,180)	(6,163,061)	0	0	(23,300,343)	0
BEGINNING FUND BALANCE:		130,349	(129,942)	0	0	(23,300,343)	0
Net Beginning Balance, July 1							
Prior Years Adjustments	9010		7,057,064				
Adjusted Beginning Balance	9020	6,926,715				23,300,343	0
Ending Fund Balance, June 30	9030	6,926,715		0	0	23,300,343	0
		7,057,064	6,927,122	0	0	23,300,343	0

Governmental Funds Group
 30 Special Revenue Funds -- Part 1
 990 VICTOR VALLEY

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object Code	Special Revenue Funds					
		FUND: 31		FUND 32		FUND 33	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					157,477	140,155
State Revenues	8600					141,717	141,061
Local Revenues	8800					299,194	281,216
Total Income		0	0	0	0		
Expenditures							
Academic Salaries	1000					110,752	114,434
Classified Salaries	2000					64,717	61,095
Employee Benefits	3000					66,413	60,068
Supplies and Materials	4000					4,537	6,058
Other Operating Expenses and Services	5000					3,551	7,940
Capital Outlay	6000					249,970	249,595
Total Expenditures		0	0	0	0	49,224	31,621
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0		
Other Financing Sources							
Other Outgo	8900					22,642	
Net Increase/(Decrease) in Fund Balance	7000					26,582	31,621
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010					0	59,521
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	0	0	0	0	32,939	
Ending Fund Balance, June 30		0	0	0	0	59,521	91,142

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

990 VICTOR VALLEY

Special Revenue Funds

Description	Object Code	FUND: 34 FARM OPERATION FUND		FUND 35 REVENUE BOND PROJECT FUND		FUND 39 OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8900					1,825,387	1,819,800
Total Income		0	0	0	0	1,825,387	1,819,800
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	1,825,387	1,819,800
Other Financing Sources	8900					23,301,086	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	25,126,473	1,819,800
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010						
Prior Years Adjustments	9020					0	25,126,473
Adjusted Beginning Balance	9030	0	0	0	0	0	
Ending Fund Balance, June 30		0	0	0	0	25,126,473	26,946,273

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report

Governmental Funds Group
 40 Capital Projects Funds

990 VICTOR VALLEY

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600		413,000		75,000
Local Revenues	8800	1,750,257		206,083	
Total Income		1,750,257	413,000	206,083	75,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	117,133		70,000	602,310
Other Operating Expenses and Services	5000	902,885		550,000	5,033,000
Capital Outlay	6000	632,079		17,784,077	
Total Expenditures		1,652,097		17,794,052	5,635,310
Excess (Deficiency) of Revenues over Expenditures		98,160		(17,587,969)	(5,560,310)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		98,160		(17,587,969)	(5,560,310)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	3,092,450		48,635,448	31,047,479
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	3,092,450		48,635,448	
Ending Fund Balance, June 30		3,190,610		31,047,479	25,487,169

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

990 VICTOR VALLEY

Enterprise Funds

Description	Object Code	FUND: 51 BOOKSTORE FUND		FUND 52 CAFETERIA FUND		FUND 53 FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900	3,112,091	3,076,800	320,172	350,000		
Total Income		3,112,091	3,076,800	320,172	350,000	0	0
Cost of Sales	5890	2,466,451	2,385,800				
Gross Profit or Loss		645,640	691,000	320,172	350,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	479,019	450,500	233,759	250,000		
Employee Benefits	3000	167,705	155,500	64,326	80,000		
Supplies and Materials	4000			29,771	36,000		
Other Operating Expenses and Services	5000	83,556	85,000				
Capital Outlay	6000						
Total Expenditures		730,280	691,000	327,856	366,000	0	0
Net Profit or Loss		(84,640)	0	(7,684)	(16,000)	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(84,640)	0	(7,684)	(16,000)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,117,834	1,033,194	290,619	282,935		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,117,834		290,619			
Ending Fund Balance, June 30		1,033,194	1,033,194	282,935	266,935	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Proprietary Funds Group

50 Enterprise Funds Group - Part 2

990 VICTOR VALLEY

Enterprise Funds

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

990 VICTOR VALLEY

For Actual Year: 2011-2012 Budget Year: 2012-2013

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	110	100	4,421	150
Other Financing Sources	8900		24,000		
Total Income		110	24,100	4,421	150
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000	140	1,500		
Other Operating Expenses and Services	5000	4,998	27,000		
Capital Outlay	6000	15,156	12,000		
Total Expenditures		20,294	40,500	0	0
Net Profit or Loss		(20,184)	(16,400)	4,421	150
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		(20,184)	(16,400)	4,421	150
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	53,039	32,855	36,275	40,696
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	53,039		36,275	
Ending Fund Balance, June 30		32,855	16,455	40,696	40,846

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

990 VICTOR VALLEY

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012 Budget Year: 2012-2013

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	111,499	58,000			100,928	90,110
Total Income		111,499	58,000	0	0	100,928	90,110
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	118,208	58,000				
Capital Outlay	6000						
Total Expenditures		118,208	58,000	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		(6,709)	0	0	0	100,928	90,110
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(6,709)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	190,277	183,568			0	7,781
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	190,277		0	0	7,781	
Ending Fund Balance, June 30		183,568	183,568	0	0	7,781	7,781

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

70 Fiduciary Funds Group - Part 2

990 VICTOR VALLEY

Fiduciary Funds Group

Description	Object Code	FUND: 74 FINANCIAL AID TRUST FUND		FUND 75 SCHOLARSHIP & LOAN TRUST FUND		FUND 76 INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	35,020,870	34,582,108				
State Revenues	8600	1,122,732	1,135,201				
Local Revenues	8800						
Total Income		36,143,602	35,717,309	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess (Deficiency) of Revenues over Expenditures		36,143,602	35,717,309	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	36,136,362	35,717,308				
Net Increase/(Decrease) in Fund Balance		7,240	1	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		27,505				0
Prior Years Adjustments	9020	20,265					
Adjusted Beginning Balance	9030	20,265		0		0	
Ending Fund Balance, June 30		27,505	27,506	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
REVENUES, EXPENDITURES, AND FUND BALANCE DATA
 For Actual Year: 2011-2012 Budget Year: 2012-2013 **Fiduciary Funds Group**
Fiduciary Funds Group **Fiduciary Funds Group - Part 3** **990 VICTOR VALLEY**

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Interfund Transfer Report

For Actual Year: 2011-2012

District ID: 990

Name: VICTOR VALLEY

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
39	OTHER SPECIAL REVENUE FUND	29	OTHER DEBT SERVICE FUND	23,300,343

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

For Actual Year: 2011-2012 Budget Year: 2012-2013 District ID: 990 Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					433,550	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			433,550	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,261,045				
Expenditures							
Academic Salaries	1000						0
Classified Salaries	2000						0
Employee Benefits	3000						0
Supplies & Materials	4000						0
Software	4100						0
Books, Magazines, & Periodicals	4200						0
Instructional Supplies & Materials	4300						0
Noninstructional Supplies & Mtrls	4400						0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000		405,209		405,209		405,209
Capital Outlay	6000						0
Library Books	6300						0
Equipment	6400						0
Equipment - Additional	6410						0
Equipment - Replacement	6420						0
Total Capital Outlay		0	0	0	0	0	0
Other Outgo	7000						0
Total Expenditures		0	405,209	0	405,209	433,550	405,209
Ending Balance					855,836	433,550	1,289,386

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: 2011-2012 Budget Year: 2012-2013

District ID: 990 Name: VICTOR VALLEY

Activity Classification	Activity Code	Unrestricted			Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	
		Restricted Prop 20			Total
		Instructional Materials Proposition 20	Instructional (AC 0100-4900)		
Lottery Adjustments and Proceeds:					
Net Beginning Balance, July 1	9010				
Adjustments	9020		855,836		433,550
Adjusted Beginning Balance	9030		855,836		433,550
Budget Fiscal Year Data					
State Lottery Proceeds:	8681		1,244,217		271,580
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies & Materials	4000				0
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional Supplies & Mtrls	4400				0
Total Supplies and Materials					139,334
Other Operating Expenses and Services	5000	0	0	0	0
Capital Outlay	6000		1,244,217		139,334
Library Books	6300				1,244,217
Equipment	6400				34,900
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Capital Outlay					0
Other Outgo	7000	0	0	0	0
Total Expenditures		0	1,244,217	0	1,244,217
Ending Balance					855,836
					174,234
					530,896
					1,418,451

